

# Worker Classification: It's Not Just About Gig Workers

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## Blurring the Boundaries



### Workplace

A place where people work, such as an office or factory.

Employer-provided facilities, equipment, etc.



### Home

The place where one lives permanently, especially as a member of a family or household.



### Work from Home

Shifting to full-to-part-time work-from-home.

Mix of employer-provided and individually-owned resources.

# Worker Classification Criteria

**Form SS-8**  
Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding

OMB No. 1545-0004  
For IRS Use Only - Case Number

Department of the Treasury  
Internal Revenue Service

Information about Form SS-8 and its separate instructions is at [www.irs.gov/ssa](http://www.irs.gov/ssa)

Employer's name (or person for whom the worker performed services)

Worker's name

Employer's mailing address (include street address, apt. or suite no., city, state, and ZIP code)

Worker's mailing address (include street address, apt. or suite no., city, state, and ZIP code)

Trade name

Employer's email address

Worker's telephone number

Worker's email address

Employer's fax number

Employer's website

Worker's alternate telephone number

Worker's fax number

Employer's telephone number (include area code)

Employer's identification number

Worker's social security number

Worker's employer identification number (if any)

Note: If the worker is paid for these services by a firm other than the one listed on this form, enter the name, address, and employer identification number of the firm.

**Disclosure of Information**

The information provided on Form SS-8 is to be disclosed to the firm, worker, or other person named above to avoid the IRS in the determination process. For example, if you are a worker, we may disclose the information you provide on Form SS-8 to the firm or payer named above. The information can only be disclosed to others with the determination process. If you provide sensitive information, we may not be able to process your request. See Privacy Act and Paperwork Reduction Act Notice in this separate instructions for more information. If you do not want this information disclosed to other parties, do not file Form SS-8.

Part 1-4. All items of Form SS-8 must be completed. All questions in Part 1-4. Part 1-4 may be completed if the worker provides a service directly to customers or is a subcontractor. If you cannot answer a question, enter "unknown" or "does not apply." If you need more space for a question, attach another sheet with the question number clearly identified. Write your firm's name (or worker's name) and employer identification number (or social security number) at the top of each additional sheet attached to this form.

**Part 1 General Information**

1. This form is being completed by: ☐ Firm ☐ Worker, for services performed to (beginning date) to (ending date)

2. Explain your reason(s) for filing this form (for example, you received a bill from the IRS, you believe you are incorrectly treated as a Form 1099 or Form W-2, you are unable to get workers' compensation benefits, or you were audited or are being audited by the IRS).

3. Total number of workers who performed or are performing the same or similar services:

How did the worker obtain the job? ☐ Application ☐ Ref ☐ Employment Agency ☐ Other (specify)

4. Attach copies of all supporting documentation (for example, contracts, invoices, receipts, Form W-2 or Form 1099-MISC issued or received, IRS closing agreements or IRS rulings) in addition, please attach as if any contract or put together concerning the worker's status. If no contract or put together, attach Form W-2 or Form 1099-MISC issued or received, explain why.

5. Describe the firm's business.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 101087 Form SS-8 (Rev. 2014)

**EMPLOYMENT STATUS - A COMPARATIVE APPROACH**

Use the common law test, a worker is an employee if the purchaser of that worker's service has the right to direct or control the worker, such as to the time, place, and manner of the worker's performance of the service. Consider the following factors, which are not exclusive, to determine if the worker is an employee or an independent contractor.

**1. INSTRUCTIONS:**  
An employee receives instructions about when, where, and how the work is to be performed.  
An independent contractor does the job in his or her own way and time. Any instructions are in the nature or manner of the work.

**2. TRAINING:**  
Employees are often trained by a third party, independent contractor, or an individual to perform the work.  
An independent contractor does his or her own training and does not hire or train from the purchaser of the work.

**3. INTEGRATION:**  
Services of an employee are usually integrated into the firm's overall operation. The firm's success depends on those services.  
An independent contractor's services are usually separate from the firm's business and are not integrated or merged into it.

**4. SERVICES RENDERED PERSONALLY:**  
An employee's services must be rendered personally. Employees are not allowed to delegate or assign work to others.  
An independent contractor is free to assign work to others as he or she sees fit and may not perform services personally.

**5. HIRING, SUPERVISING & PAYING HELPERS:**  
An employee may not hire or supervise for the employer. If he or she does, he or she is not an employee.  
An independent contractor may hire and supervise any number of workers and is responsible for the results of the workers' labor.

**6. CONTINUING RELATIONSHIP:**  
An employee often continues to work for the employer on a regular basis.  
An independent contractor is usually hired to do a specific job or to perform a service and has no expectation of continuing work.

**7. SET HOURS OF WORK:**  
An employee works set hours or during certain set days as set by the employer.  
An independent contractor is free to set his or her own schedule and may work when and where he or she chooses.

**8. FULL TIME REQUIRED:**  
An employee usually works full time for the employer. An independent contractor is usually hired to do a specific job or to perform a service and may not be required to work full time.

**9. LOCATION WHERE SERVICES PERFORMED:**  
Employees are usually at the employer's place of business.  
An independent contractor usually works at his or her own place of business or at the client's premises.

**10. ORDER OR SEQUENCE SET:**  
An employee performs services in order or sequence set by the employer. This shows control by the employer.  
An independent contractor is free to perform his or her work in any order or sequence and is not controlled by the employer.

**11. ORAL OR WRITTEN REPORTS:**  
An employee may be required to submit regular oral or written reports about the work to the employer.  
An independent contractor is usually not required to submit regular oral or written reports about the work to the employer.

**12. PAYMENT BY THE HOUR, WEEK OR MONTH:**  
An employee is typically paid by the hour or week.  
An independent contractor is typically paid by the job, unless he or she is hired to perform a service on a continuing basis.

**13. PAYMENT OF BUSINESS & TRAVEL EXPENSES:**  
An employee's business and travel expenses are either paid directly or reimbursed by the employer.  
An independent contractor usually pays all of his or her business and travel expenses out of his or her own pocket.

**14. FURNISHING TOOLS & EQUIPMENT:**  
Employees are furnished with necessary tools, materials, and equipment by the employer.  
An independent contractor usually provides all of the tools and equipment necessary to perform the job.

**15. SIGNIFICANT INVESTMENT:**  
An employee generally has little or no investment in the business. Instead, an employee is usually paid for services rendered.  
An independent contractor usually makes a significant investment in his or her business.

**16. REALIZE PROFIT OR LOSS:**  
An employee does not usually realize a profit or loss in the business. Instead, an employee is usually paid for services rendered.  
An independent contractor usually realizes a profit or loss in the business.

**17. WORKING FOR MORE THAN ONE FIRM AT A TIME:**  
An employee usually works for one employer at a time and may be prohibited from working for another employer.  
An independent contractor often works for more than one client or firm at the same time and is not prohibited from working for another client or firm.

**18. MAKING SERVICE AVAILABLE TO THE PUBLIC:**  
An employee does not make his or her services available to the public except through the employer's company.  
An independent contractor may advertise, carry business cards, hang out a sign, or make his or her services available to the public.

**19. RIGHT TO DISCHARGE WITHOUT LIABILITY:**  
An employee can be discharged at any time without liability to the employer.  
An independent contractor usually cannot be discharged without liability for breach of contract.

**20. RIGHT TO QUIT WITHOUT LIABILITY:**  
An employee may quit at any time without liability to the employer's firm.  
An independent contractor is usually required to complete a job and, upon quitting, becomes liable for breach of contract.



# Employees

**Form W-2 Wage and Tax Statement 2021**

Department of the Treasury - Internal Revenue Service  
For Social Security Administration, send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Do Not Cut, Fold, or Staple Forms on This Page

2021

22222 VOID ☐ Employer's social security number

For Official Use Only - OMB No. 1545-0008

1 Wages, tips, other compensation

2 Federal income tax withheld

3 Social security wages

4 Social security tax withheld

5 Medicare wages and tips

6 Medicare tax withheld

7 Social security tips

8 Allocated tips

9 Dependent care benefits

10 Nonqualified plans

11 Nonqualified plans

12a See instructions for box 12

12b See instructions for box 12

12c See instructions for box 12

12d See instructions for box 12

13 Disability payments

14 Other

15 State Employer's state ID number

16 State wages, tips, etc.

17 State income tax

18 Local wages, tips, etc.

19 Local income tax

20 Locality name

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12b See instructions for box 12

12c See instructions for box 12

12d See instructions for box 12

13 Disability payments

14 Other

15 State Employer's state ID number

16 State wages, tips, etc.

17 State income tax

18 Local wages, tips, etc.

19 Local income tax

20 Locality name

**Form 1040** Department of the Treasury - Internal Revenue Service (99) **2020** U.S. Individual Income Tax Return OMB No. 1545-0047 (99) Use Only - Do not write or staple in this space.

Filing Status ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Your first name and middle initial Last name Your social security number

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/state/country Foreign postal code ☐ Yes ☐ No

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☐ No

Standard Deduction ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual status alien

Age/Blindness You: ☐ Were born before January 2, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):

(1) First name Last name (2) Social security number (3) Relationship to you (4) If qualified for (see instructions): Credit for other dependent

Attach Sch. B if required.

1 Wages, salaries, tips, etc. Attach Form(s) W-2 1

2a Tax-exempt interest 2a

2b Qualified dividends 2b

3a IRA distributions 3a

3b Taxable amount 3b

4a Pensions and annuities 4a

4b Taxable amount 4b

5a Social security benefits 5a

5b Taxable amount 5b

6 Capital gain or (loss). Attach Schedule D if required. If not required, check here 6

7 Other income from Schedule 1, line 8 7

8 Add lines 1, 2a, 2b, 3a, 3b, 4a, 4b, 5a, 5b, 6, 7, and 8. This is your total income 8

# Independent Contractors

**9595** ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

PAYER'S TIN

RECEPENT'S name

RECEPENT'S TIN

Street address (including apt. no.)

City or town, state or province, country, and ZIP or foreign postal code

Account number (see instructions)

FATCA filing required ☐

2nd TIN ☐

Form 1099-MISC Cat. No. 14425JZ www.irs.gov/om1099misc Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

**2021** Miscellaneous Information

1 Rents

2 Royalties

3 Other income

4 Federal income tax withheld

5 Fishing boat proceeds

6 Medical and health care payments

7 Paper made direct sales totaling \$5,000 or more of consumer products to recipient for resale

8 Substitute payments in lieu of dividends or interest

9 Gross proceeds paid to an attorney

10 Gross proceeds

11 Fish purchased for resale

12 Section 408A deferrals

13 Excess golden parachute payments

14 Nonqualified deferred compensation

15 State tax withheld

16 State/Payer's state no.

17 State income

File with Form 1096, For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General Instructions for Certain Information Returns.

**Form 1040-ES** Department of the Treasury Internal Revenue Service

**2021 Estimated Tax**

**Payment Voucher** 1 OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "United States Treasury." Write your social security number and "2021 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due April 15, 2021

Amount of estimated tax you are paying by check or money order.

Dollars Cents

Your first name and middle initial

Your last name

Your social security number

If joint payment, complete for spouse

Spouse's first name and middle initial

Spouse's last name

Spouse's social security number

Address (number, street, and apt. no.)

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/county

Foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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Form 1040-ES (2021)

*Mondrik & Associates*

www.mondriklaw.com

# Independent Contractors

**SCHEDULE C** (Form 1040) **Profit or Loss from Business**

Go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec) for instructions and the latest information.

Attachment to Form 1040, 1040-SR, 1040-SS, or 1041; partnerships must generally file Form 1065.

Name of proprietor

Principal business or profession, including product or service (see instructions)

Business name, if it is separate business name, state name

Business address (including suite or room no.)

City, town, or post office, state, and ZIP code

Accounting method: ☐ Cash ☐ Accrual ☐ Other (specify) ☐

Did you "materially participate" in the operation of the business during 2021? ☐ Yes ☐ No

If you checked or anticipated business during years, check here: ☐ Yes ☐ No

Did you make any payments in 2021 that would require you to file Form 1099-MISC? ☐ Yes ☐ No

If "Yes," did you file the required Form 1099-MISC?

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form 990 and the "disabling exception" box on that form was checked ☐

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (see instructions)

5 Gross profit. Subtract line 4 from line 3

6 Other income, including interest and state gasoline or fuel tax credit or refund (see instructions)

7 **Gross income.** Add lines 5 and 6

**Part II Expenses.** Enter expenses for business use of your home only on line 28.

8 Advertising

9 Car and truck expense (see instructions)

10 Commissions and fees

11 Contract labor (see instructions)

12 Depreciation

13 Employee benefit programs (see instructions)

14 Employee benefit programs (other than line 13)

15 Insurance (other than health)

16 Interest (see instructions)

17 Legal and professional services

18 Office expense (see instructions)

19 Pension and profit-sharing plans

20 Rent or lease (see instructions)

21 Repairs and maintenance

22 Supplies (not included in Part III)

23 Travel

24 Travel and meals

25 Indemnifiable gross profit

26 Utilities

27 Wages (see employment credit)

28 Depreciation (see instructions)

29 Total expenses. Add lines 8 through 28

30 Net income (or loss). Subtract line 29 from line 7

31 Net profit or (loss). Subtract line 30 from line 29

32 If you checked box 1 on line 1, see instructions. Enter and attach Form 4562, and attach Form 1040, line 3, and on Schedule SE, line 2. If you checked the box on line 1, see the box in instructions. If checked, enter on Form 1040, line 3.

33 If you checked box 1, you must attach Form 4562. Your tax may be reduced.

For Paperwork Reduction Act Notice, see the separate instructions.

OMB No. 1545-0047 Schedule C (Form 1040) 2021

**SCHEDULE SE** (Form 1040) **Self-Employment Tax**

Go to [www.irs.gov/schedulese](http://www.irs.gov/schedulese) for instructions and the latest information.

Attachment to Form 1040, 1040-SR, 1040-SS, or 1041.

Name of person with self-employment income (see instructions for Form 1040, 1040-SR, or 1041-SS)

Social security number of person with self-employment income

**Part I Self-Employment Tax**

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order.

2 Net profit or (loss) from Schedule C, line 31, and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order.

3a If line 2 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

3b If line 2 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

4a Combine lines 3a and 3b. If less than \$400, stop; you don't owe self-employment tax. Exceptions: If less than \$400 and you had church employee income, enter -0- and continue.

4b Enter your church employee income from Form W-2. See instructions for definition of church employee income.

5a Multiply line 4a by 92.35% (0.9235). If less than \$100, enter -0-

5b Add lines 4a and 5a

6 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (Tier 1) tax for 2021

7a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (Tier 1) compensation. If \$142,800 or more, skip lines 8a through 10, and go to line 11

7b Unreported tips subject to social security tax from Form 4347, line 10

8a Wages subject to social security tax from Form 990-B, line 10

8b Unreported tips subject to social security tax from Form 4347, line 10

8c Add lines 8a, 8b, and 8c

9a Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9b Multiply the smaller of line 9 or line 8 by 12.4% (0.124)

10 Multiply line 9 by 2.9% (0.029)

11 Self-employment tax. Add lines 9 and 10. Enter here and on Schedule 2 (Form 1040), line 4

12 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15

**Part II Optional Methods To Figure Net Earnings (see instructions)**

13a Farm Optional Method. You may use this method only if (a) your gross farm income wasn't more than \$8,000, or (b) your net farm profit was less than \$5,367

14 Maximum income for optional methods

15 Enter the smaller of two-thirds (2/3) of gross farm income (not less than zero) or \$8,000. Also, include this amount on line 4b above

16a Net earnings from self-employment (not less than zero) or the amount on line 15. Also, include this amount on line 4b above

16b If line 15 is more than \$8,000, enter the amount on line 15. Also, include this amount on line 4b above

17 Enter the smaller of two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16a. Also, include this amount on line 4b above

18a Net earnings from self-employment (not less than zero) or the amount on line 17. Also, include this amount on line 4b above

18b If line 17 is more than \$8,000, enter the amount on line 17. Also, include this amount on line 4b above

19a Net earnings from self-employment (not less than zero) or the amount on line 18a. Also, include this amount on line 4b above

19b If line 18a is more than \$8,000, enter the amount on line 18a. Also, include this amount on line 4b above

20a Net earnings from self-employment (not less than zero) or the amount on line 19a. Also, include this amount on line 4b above

20b If line 19a is more than \$8,000, enter the amount on line 19a. Also, include this amount on line 4b above

21a Net earnings from self-employment (not less than zero) or the amount on line 20a. Also, include this amount on line 4b above

21b If line 20a is more than \$8,000, enter the amount on line 20a. Also, include this amount on line 4b above

22a Net earnings from self-employment (not less than zero) or the amount on line 21a. Also, include this amount on line 4b above

22b If line 21a is more than \$8,000, enter the amount on line 21a. Also, include this amount on line 4b above

23a Net earnings from self-employment (not less than zero) or the amount on line 22a. Also, include this amount on line 4b above

23b If line 22a is more than \$8,000, enter the amount on line 22a. Also, include this amount on line 4b above

24a Net earnings from self-employment (not less than zero) or the amount on line 23a. Also, include this amount on line 4b above

24b If line 23a is more than \$8,000, enter the amount on line 23a. Also, include this amount on line 4b above

25a Net earnings from self-employment (not less than zero) or the amount on line 24a. Also, include this amount on line 4b above

25b If line 24a is more than \$8,000, enter the amount on line 24a. Also, include this amount on line 4b above

26a Net earnings from self-employment (not less than zero) or the amount on line 25a. Also, include this amount on line 4b above

26b If line 25a is more than \$8,000, enter the amount on line 25a. Also, include this amount on line 4b above

27a Net earnings from self-employment (not less than zero) or the amount on line 26a. Also, include this amount on line 4b above

27b If line 26a is more than \$8,000, enter the amount on line 26a. Also, include this amount on line 4b above

28a Net earnings from self-employment (not less than zero) or the amount on line 27a. Also, include this amount on line 4b above

28b If line 27a is more than \$8,000, enter the amount on line 27a. Also, include this amount on line 4b above

29a Net earnings from self-employment (not less than zero) or the amount on line 28a. Also, include this amount on line 4b above

29b If line 28a is more than \$8,000, enter the amount on line 28a. Also, include this amount on line 4b above

30a Net earnings from self-employment (not less than zero) or the amount on line 29a. Also, include this amount on line 4b above

30b If line 29a is more than \$8,000, enter the amount on line 29a. Also, include this amount on line 4b above

31a Net earnings from self-employment (not less than zero) or the amount on line 30a. Also, include this amount on line 4b above

31b If line 30a is more than \$8,000, enter the amount on line 30a. Also, include this amount on line 4b above

32a Net earnings from self-employment (not less than zero) or the amount on line 31a. Also, include this amount on line 4b above

32b If line 31a is more than \$8,000, enter the amount on line 31a. Also, include this amount on line 4b above

33a Net earnings from self-employment (not less than zero) or the amount on line 32a. Also, include this amount on line 4b above

33b If line 32a is more than \$8,000, enter the amount on line 32a. Also, include this amount on line 4b above

34a Net earnings from self-employment (not less than zero) or the amount on line 33a. Also, include this amount on line 4b above

34b If line 33a is more than \$8,000, enter the amount on line 33a. Also, include this amount on line 4b above

35a Net earnings from self-employment (not less than zero) or the amount on line 34a. Also, include this amount on line 4b above

35b If line 34a is more than \$8,000, enter the amount on line 34a. Also, include this amount on line 4b above

36a Net earnings from self-employment (not less than zero) or the amount on line 35a. Also, include this amount on line 4b above

36b If line 35a is more than \$8,000, enter the amount on line 35a. Also, include this amount on line 4b above

37a Net earnings from self-employment (not less than zero) or the amount on line 36a. Also, include this amount on line 4b above

37b If line 36a is more than \$8,000, enter the amount on line 36a. Also, include this amount on line 4b above

38a Net earnings from self-employment (not less than zero) or the amount on line 37a. Also, include this amount on line 4b above

38b If line 37a is more than \$8,000, enter the amount on line 37a. Also, include this amount on line 4b above

39a Net earnings from self-employment (not less than zero) or the amount on line 38a. Also, include this amount on line 4b above

39b If line 38a is more than \$8,000, enter the amount on line 38a. Also, include this amount on line 4b above

40a Net earnings from self-employment (not less than zero) or the amount on line 39a. Also, include this amount on line 4b above

40b If line 39a is more than \$8,000, enter the amount on line 39a. Also, include this amount on line 4b above

41a Net earnings from self-employment (not less than zero) or the amount on line 40a. Also, include this amount on line 4b above

41b If line 40a is more than \$8,000, enter the amount on line 40a. Also, include this amount on line 4b above

42a Net earnings from self-employment (not less than zero) or the amount on line 41a. Also, include this amount on line 4b above

42b If line 41a is more than \$8,000, enter the amount on line 41a. Also, include this amount on line 4b above

43a Net earnings from self-employment (not less than zero) or the amount on line 42a. Also, include this amount on line 4b above

43b If line 42a is more than \$8,000, enter the amount on line 42a. Also, include this amount on line 4b above

44a Net earnings from self-employment (not less than zero) or the amount on line 43a. Also, include this amount on line 4b above

44b If line 43a is more than \$8,000, enter the amount on line 43a. Also, include this amount on line 4b above

45a Net earnings from self-employment (not less than zero) or the amount on line 44a. Also, include this amount on line 4b above

45b If line 44a is more than \$8,000, enter the amount on line 44a. Also, include this amount on line 4b above

46a Net earnings from self-employment (not less than zero) or the amount on line 45a. Also, include this amount on line 4b above

46b If line 45a is more than \$8,000, enter the amount on line 45a. Also, include this amount on line 4b above

47a Net earnings from self-employment (not less than zero) or the amount on line 46a. Also, include this amount on line 4b above

47b If line 46a is more than \$8,000, enter the amount on line 46a. Also, include this amount on line 4b above

48a Net earnings from self-employment (not less than zero) or the amount on line 47a. Also, include this amount on line 4b above

48b If line 47a is more than \$8,000, enter the amount on line 47a. Also, include this amount on line 4b above

49a Net earnings from self-employment (not less than zero) or the amount on line 48a. Also, include this amount on line 4b above

49b If line 48a is more than \$8,000, enter the amount on line 48a. Also, include this amount on line 4b above

50a Net earnings from self-employment (not less than zero) or the amount on line 49a. Also, include this amount on line 4b above

50b If line 49a is more than \$8,000, enter the amount on line 49a. Also, include this amount on line 4b above

51a Net earnings from self-employment (not less than zero) or the amount on line 50a. Also, include this amount on line 4b above

51b If line 50a is more than \$8,000, enter the amount on line 50a. Also, include this amount on line 4b above

52a Net earnings from self-employment (not less than zero) or the amount on line 51a. Also, include this amount on line 4b above

52b If line 51a is more than \$8,000, enter the amount on line 51a. Also, include this amount on line 4b above

53a Net earnings from self-employment (not less than zero) or the amount on line 52a. Also, include this amount on line 4b above

53b If line 52a is more than \$8,000, enter the amount on line 52a. Also, include this amount on line 4b above

54a Net earnings from self-employment (not less than zero) or the amount on line 53a. Also, include this amount on line 4b above

54b If line 53a is more than \$8,000, enter the amount on line 53a. Also, include this amount on line 4b above

55a Net earnings from self-employment (not less than zero) or the amount on line 54a. Also, include this amount on line 4b above

55b If line 54a is more than \$8,000, enter the amount on line 54a. Also, include this amount on line 4b above

56a Net earnings from self-employment (not less than zero) or the amount on line 55a. Also, include this amount on line 4b above

56b If line 55a is more than \$8,000, enter the amount on line 55a. Also, include this amount on line 4b above

57a Net earnings from self-employment (not less than zero) or the amount on line 56a. Also, include this amount on line 4b above

57b If line 56a is more than \$8,000, enter the amount on line 56a. Also, include this amount on line 4b above

58a Net earnings from self-employment (not less than zero) or the amount on line 57a. Also, include this amount on line 4b above

58b If line 57a is more than \$8,000, enter the amount on line 57a. Also, include this amount on line 4b above

59a Net earnings from self-employment (not less than zero) or the amount on line 58a. Also, include this amount on line 4b above

59b If line 58a is more than \$8,000, enter the amount on line 58a. Also, include this amount on line 4b above

60a Net earnings from self-employment (not less than zero) or the amount on line 59a. Also, include this amount on line 4b above

60b If line 59a is more than \$8,000, enter the amount on line 59a. Also, include this amount on line 4b above

61a Net earnings from self-employment (not less than zero) or the amount on line 60a. Also, include this amount on line 4b above

61b If line 60a is more than \$8,000, enter the amount on line 60a. Also, include this amount on line 4b above

62a Net earnings from self-employment (not less than zero) or the amount on line 61a. Also, include this amount on line 4b above

62b If line 61a is more than \$8,000, enter the amount on line 61a. Also, include this amount on line 4b above

63a Net earnings from self-employment (not less than zero) or the amount on line 62a. Also, include this amount on line 4b above

63b If line 62a is more than \$8,000, enter the amount on line 62a. Also, include this amount on line 4b above

64a Net earnings from self-employment (not less than zero) or the amount on line 63a. Also, include this amount on line 4b above

64b If line 63a is more than \$8,000, enter the amount on line 63a. Also, include this amount on line 4b above

65a Net earnings from self-employment (not less than zero) or the amount on line 64a. Also, include this amount on line 4b above

65b If line 64a is more than \$8,000, enter the amount on line 64a. Also, include this amount on line 4b above

66a Net earnings from self-employment (not less than zero) or the amount on line 65a. Also, include this amount on line 4b above

66b If line 65a is more than \$8,000, enter the amount on line 65a. Also, include this amount on line 4b above

67a Net earnings from self-employment (not less than zero) or the amount on line 66a. Also, include this amount on line 4b above

67b If line 66a is more than \$8,000, enter the amount on line 66a. Also, include this amount on line 4b above

68a Net earnings from self-employment (not less than zero) or the amount on line 67a. Also, include this amount on line 4b above

68b If line 67a is more than \$8,000, enter the amount on line 67a. Also, include this amount on line 4b above

69a Net earnings from self-employment (not less than zero) or the amount on line 68a. Also, include this amount on line 4b above

69b If line 68a is more than \$8,000, enter the amount on line 68a. Also, include this amount on line 4b above

70a Net earnings from self-employment (not less than zero) or the amount on line 69a. Also, include this amount on line 4b above

70b If line 69a is more than \$8,000, enter the amount on line 69a. Also, include this amount on line 4b above

71a Net earnings from self-employment (not less than zero) or the amount on line 70a. Also, include this amount on line 4b above

71b If line 70a is more than \$8,000, enter the amount on line 70a. Also, include this amount on line 4b above

72a Net earnings from self-employment (not less than zero) or the amount on line 71a. Also, include this amount on line 4b above

72b If line 71a is more than \$8,000, enter the amount on line 71a. Also, include this amount on line 4b above

73a Net earnings from self-employment (not less than zero) or the amount on line 72a. Also, include this amount on line 4b above

73b If line 72a is more than \$8,000, enter the amount on line 72a. Also, include this amount on line 4b above

74a Net earnings from self-employment (not less than zero) or the amount on line 73a. Also, include this amount on line 4b above

74b If line 73a is more than \$8,000, enter the amount on line 73a. Also, include this amount on line 4b above

75a Net earnings from self-employment (not less than zero) or the amount on line 74a. Also, include this amount on line 4b above

75b If line 74a is more than \$8,000, enter the amount on line 74a. Also, include this amount on line 4b above

76a Net earnings from self-employment (not less than zero) or the amount on line 75a. Also, include this amount on line 4b above

76b If line 75a is more than \$8,000, enter the amount on line 75a. Also, include this amount on line 4b above

77a Net earnings from self-employment (not less than zero) or the amount on line 76a. Also, include this amount on line 4b above

77b If line 76a is more than \$8,000, enter the amount on line 76a. Also, include this amount on line 4b above

78a Net earnings from self-employment (not less than zero) or the amount on line 77a. Also, include this amount on line 4b above

78b If line 77a is more than \$8,000, enter the amount on line 77a. Also, include this amount on line 4b above

79a Net earnings from self-employment (not less than zero) or the amount on line 78a. Also, include this amount on line 4b above

79b If line 78a is more than \$8,000, enter the amount on line 78a. Also, include this amount on line 4b above

80a Net earnings from self-employment (not less than zero) or the amount on line 79a. Also, include this amount on line 4b above

80b If line 79a is more than \$8,000, enter the amount on line 79a. Also, include this amount on line 4b above

81a Net earnings from self-employment (not less than zero) or the amount on line 80a. Also, include this amount on line 4b above

81b If line 80a is more than \$8,000, enter the amount on line 80a. Also, include this amount on line 4b above

82a Net earnings from self-employment (not less than zero) or the amount on line 81a. Also, include this amount on line 4b above

82b If line 81a is more than \$8,000, enter the amount on line 81a. Also, include this amount on line 4b above

83a Net earnings from self-employment (not less than zero) or the amount on line 82a. Also, include this amount on line 4b above

83b If line 82a is more than \$8,000, enter the amount on line 82a. Also, include this amount on line 4b above

84a Net earnings from self-employment (not less than zero) or the amount on line 83a. Also, include this amount on line 4b above

84b If line 83a is more than \$8,000, enter the amount on line 83a. Also, include this amount on line 4b above

85a Net earnings from self-employment (not less than zero) or the amount on line 84a. Also, include this amount on line 4b above

85b If line 84a is more than \$8,000, enter the amount on line 84a. Also, include this amount on line 4b above

86a Net earnings from self-employment (not less than zero) or the amount on line 85a. Also, include this amount on line 4b above

86b If line 85a is more than \$8,000, enter the amount on line 85a. Also, include this amount on line 4b above

87a Net earnings from self-employment (not less than zero) or the amount on line 86a. Also, include this amount on line 4b above

87b If line 86a is more than \$8,000, enter the amount on line 86a. Also, include this amount on line 4b above

88a Net earnings from self-employment (not less than zero) or the amount on line 87a. Also, include this amount on line 4b above

88b If line 87a is more than \$8,000, enter the amount on line 87a. Also, include this amount on line 4b above

89a Net earnings from self-employment (not less than zero) or the amount on line 88a. Also, include this amount on line 4b above

89b If line 88a is more than \$8,000, enter the amount on line 88a. Also, include this amount on line 4b above

90a Net earnings from self-employment (not less than zero) or the amount on line 89a. Also, include this amount on line 4b above

90b If line 89a is more than \$8,000, enter the amount on line 89a. Also, include this amount on line 4b above

91a Net earnings from self-employment (not less than zero) or the amount on line 90a. Also, include this amount on line 4b above

91b If line 90a is more than \$8,000, enter the amount on line 90a. Also, include this amount on line 4b above

92a Net earnings from self-employment (not less than zero) or the amount on line 91a. Also, include this amount on line 4b above

92b If line 91a is more than \$8,000, enter the amount on line 91a. Also, include this amount on line 4b above

93a Net earnings from self-employment (not less than zero) or the amount on line 92a. Also, include this amount on line 4b above

93b If line 92a is more than \$8,000, enter the amount on line 92a. Also, include this amount on line 4b above

94a Net earnings from self-employment (not less than zero) or the amount on line 93a. Also, include this amount on line 4b above

94b If line 93a is more than \$8,000, enter the amount on line 93a. Also, include this amount on line 4b above

95a Net earnings from self-employment (not less than zero) or the amount on line 94a. Also, include this amount on line 4b above

95b If line 94a is more than \$8,000, enter the amount on line 94a. Also, include this amount on line 4b above

96a Net earnings from self-employment (not less than zero) or the amount on line 95a. Also, include this amount on line 4b above

96b If line 95a is more than \$8,000, enter the amount on line 95a. Also, include this amount on line 4b above

97a Net earnings from self-employment (not less than zero) or the amount on line 96a. Also, include this amount on line 4b above

97b If line 96a is more than \$8,000, enter the amount on line 96a. Also, include this amount on line 4b above

98a Net earnings from self-employment (not less than zero) or the amount on line 97a. Also, include this amount on line 4b above

98b If line 97a is more than \$8,000, enter the amount on line 97a. Also, include this amount on line 4b above

99a Net earnings from self-employment (not less than zero) or the amount on line 98a. Also, include this amount on line 4b above

99b If line 98a is more than \$8,000, enter the amount on line 98a. Also, include this amount on line 4b above

100a Net earnings from self-employment (not less than zero) or the amount on line 99a. Also, include this amount on line 4b above

100b If line 99a is more than \$8,000, enter the amount on line 99a. Also, include this amount on line 4b above

101a Net earnings from self-employment (not less than zero) or the amount on line 100a. Also, include this amount on line 4b above

101b If line 100a is more than \$8,000, enter the amount on line 100a. Also, include this amount on line 4b above

102a Net earnings from self-employment (not less than zero) or the amount on line 101a. Also, include this amount on line 4b above

102b If line 101a is more than \$8,000, enter the amount on line 101a. Also, include this amount on line 4b above

103a Net earnings from self-employment (not less than zero) or the amount on line 102a. Also, include this amount on line 4b above

103b If line 102a is more than \$8,000, enter the amount on line 102a. Also, include this amount on line 4b above

104a Net earnings from self-employment (not less than zero) or the amount on line 103a. Also, include this amount on line 4b above

104b If line 103a is more than \$8,000, enter the amount on line 103a. Also, include this amount on line 4b above

105a Net earnings from self-employment (not less than zero) or the amount on line 104a. Also, include this amount on line 4b above

105b If line 104a is more than \$8,000, enter the amount on line 104a. Also, include this amount on line 4b above

106a Net earnings from self-employment (not less than zero) or the amount on line 105a. Also, include this amount on line 4b above

106b If line 105a is more than \$8,000, enter the amount on line 105a. Also, include this amount on line 4b above

107a Net earnings from self-employment (not less than zero) or the amount on line 106a. Also, include this amount on line 4b above

107b If line 106a is more than \$8,000, enter the amount on line 106a. Also, include this amount on line 4b above

108a Net earnings from self-employment (not less than zero) or the amount on line 107a. Also, include this amount on line 4b above

108b If line 107a is more than \$8,000, enter the amount on line 107a. Also, include this amount on line 4b above

109a Net earnings from self-employment (not less than zero) or the amount on line 108a. Also, include this amount on line 4b above

109b If line 108a is more than \$8,000, enter the amount on line 108a. Also, include this amount on line 4b above

110a Net earnings from self-employment (not less than zero) or the amount on line 109a. Also, include this amount on line 4b above

110b If line 109a is more than \$8,000, enter the amount on line 109a. Also, include this amount on line 4b above

111a Net earnings from self-employment (not less than zero) or the amount on line 110a. Also, include this amount on line 4b above

111b If line 110a is more than \$8,000, enter the amount on line 110a. Also, include this amount on line 4b above

112a Net earnings from self-employment (not less than zero) or the amount on line 111a. Also, include this amount on line 4b above

112b If line 111a is more than \$8,000, enter the amount on line 111a. Also, include this amount on line 4b above

113a Net earnings from self-employment (not less than zero) or the amount on line 112a. Also, include this amount on line 4b above

113b If line 112a is more than \$8,000, enter the amount on line 112a. Also, include this amount on line 4b above

114a Net earnings from self-employment (not less than zero) or the amount on line 113a. Also, include this amount on line 4b above

114b If line 113a is more than \$8,000, enter the amount on line 113a. Also, include this amount on line 4b above

115a Net earnings from self-employment (not less than zero) or the amount on line 114a. Also, include this amount on line 4b above

115b If line 114a is more than \$8,000, enter the amount on line 114a. Also, include this amount on line 4b above

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