



# Montana Teachers' Retirement System

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TRS Office Use Only

## FORM 148: Determination of Independent Contractor Status

Alternative accessible formats of this document will be provided upon request.

**Please note:**

- As used in this form, "Independent Contractor" or "IC" refers to the worker purported to be an IC. Use of the term is not acknowledgement that the individual is actually an IC or that the employer may treat the individual as such prior to the conclusive establishment of the worker's status as an IC.
- Use of the term "employer" in this form means the TRS employer on whose behalf this analysis report is provided.
- Use of the term "position" in this form refers to the duties and functions performed by the IC on behalf of the TRS employer, regardless of the position/job title applied by the TRS employer.

More information about establishing IC status is available in the Employers section of the TRS website (*trs.mt.gov*).

### EMPLOYER TO COMPLETE:

1. Name of TRS employer: \_\_\_\_\_

2. If applicable, provide information about the third-party hiring agent.

Full name of agent: \_\_\_\_\_ Phone: \_\_\_\_\_

Agent's mailing address: \_\_\_\_\_

3. Full name of IC (*not business name*): \_\_\_\_\_

Last 4 digits of IC's SSN: XXX - XX-\_\_\_\_\_

IC's current membership status with TRS:  active  inactive  retired  non-member

4. Title of job/position for which IC is hired: \_\_\_\_\_

▶ **NOTE: Attach a copy of the contract for the IC's services.**

5a. If determination is provided in a **court order**, attach a copy of the court order. If provided in an **IRS SS-8 determination**, attach a copy of the final IRS determination.

Mark the appropriate box:  Court Order is attached  IRS SS-8 determination is attached

OR

5b. If determination is provided by a **qualified analyst**, Page 2 of this form (certification of determination) also must be completed by the qualified analyst.

\_\_\_\_\_  
Signature of Employer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employer's Printed Name

(\_\_\_\_\_)\_\_\_\_\_  
Telephone

**EMPLOYER:** If 5a applies, complete and sign this page and return it to TRS along with either the court order or IRS SS-8 determination.

If 5a does not apply, complete Page 1 of this form and have the qualified analyst complete Page 2 (certification of determination). Then return the entire form to TRS.



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FORM 148: Determination of Independent Contractor Status *(continued)*

## CERTIFICATION OF DETERMINATION — QUALIFIED ANALYST TO COMPLETE:

6. **Full name of qualified analyst:** \_\_\_\_\_

Job title and/or professional designation: \_\_\_\_\_

Analyst's employer or business name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Date of determination: \_\_\_\_\_

Describe your professional qualifications and experience making employee/IC determinations: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

7. **Conduct an analysis** of worker status by application of criteria set forth in chapter 4 of IRS Publication 963 and make a reasoned determination of the worker status of the IC named on page 1 in the position described. If your analysis has confirmed the individual is an IC and *not* a common law employee, provide your certification below.

By my signature below I certify, under penalty of perjury, that I am qualified by training and/or professional experience to determine the status of a worker as either a common law employee or an independent contractor by application of the IRS's common-law criteria/factors.

I certify that I have made diligent inquiry of the facts and circumstances of the specific worker (IC) working in the specific position of the specific TRS employer, as identified on this form, and that I have made a reasoned, independent analysis and determination that the individual in the position is an independent contractor.

I certify that I made my determination without undue consideration for the preferences of the employer and/or worker and that I am willing to testify in an adjudicative proceeding regarding my determination.

\_\_\_\_\_  
Signature of Qualified Analyst

\_\_\_\_\_  
Date of Determination

\_\_\_\_\_  
Qualified Analyst's Printed Name