

INDEPENDENT CONTRACTOR SELF-CERTIFICATION

Internal Revenue Service Common Law (20 Factor) Test

	Standard	Meets standard?	Comments
1	Instructions <i>(An independent contractor does the job his or her own way with few, if any, instructions as to the details or methods of the work.)</i>	YES	The Grant Doctors® operates independently and receives no supervision, instructions or direction from clients.
2	Training <i>(An independent contractor uses his or her methods and thus need not receive training from the purchaser of those services.)</i>	YES	The Grant Doctors® receives no training from clients. Our professionals are responsible for their own training and continuing education/PD.
3	Integration <i>(An independent contractor's services are usually separate from the client's business and are not integrated or merged into it.)</i>	YES	The Grant Doctors® services are completely separate from clients and are never integrated with their operations.
4	Services rendered personally <i>(A true independent contractor is able to assign another to do the job in his or her place and need not perform services personally.)</i>	YES	As needed, The Grant Doctors® assigns/sub-contracts client work to other independent professionals.
5	Hiring, supervising and paying helper <i>(Independent contractors select, hire, pay and supervise any helpers used and are responsible for the results of the helpers' labor.)</i>	YES	As needed, The Grants Doctors® hires and/or sub-contracts for administrative or professional assistance. Selection, supervision and payment for this assistance is The Grant Doctors® responsibility.
6	Continuing relationship <i>(An independent contractor is usually hired to do one job of limited or indefinite duration and has no expectation of continuing work.)</i>	YES	All engagements are contractual and temporary based on each client's needs. Client engagements can be as brief as one hour or as long as six months. Typical duration is between 30-60 days.
7	Set hours of work <i>(A true independent contractor is the master of his or her own time and works the days and hours he or she chooses.)</i>	YES	The Grant Doctors® sets its own hours, based on project workload, and is not required to work for any particular client on specified days or at pre-determined times.
8	Full time required <i>(A true independent contractor cannot be required to devote full-time service to one firm exclusively.)</i>	YES	The Grant Doctors® engages with multiple clients and does not devote 100% of its time to a single client exclusively.
9	Location where services performed <i>(Independent contractors ordinarily work where they choose. The workplace may be away from the client's premises.)</i>	YES	The Grant Doctors® provides its own office space.
10	Order or sequence set <i>(A true independent contractor is concerned only with the finished product and sets his or her own order or sequence of work.)</i>	YES	The Grant Doctors® develops a unique project timeline for each client engagement and determines the final scope and sequence of work.
11	Oral or written reports <i>(An independent contractor is usually not required to submit regular oral or written reports about the work in progress.)</i>	YES	Because our work is largely deadline driven, The Grant Doctors® voluntarily provides project status updates for clients as a good business practice and common courtesy.
12	Payment by the hour, week or month <i>(An independent contractor is normally paid by the job, either a negotiated flat rate or upon submission of a bid.)</i>	YES	Every client engagement is unique. Project amounts and payments are determined through price quotes and negotiations. Final contract amount is a not-to-exceed total.
13	Payment of business and travel expense <i>(Independent contractors normally pay all of their own business and travel expenses without reimbursement.)</i>	YES	The Grant Doctors® pays for its own ongoing business expenses. Unless negotiated separately, and approved by the client, The Grant Doctors® pays for its own travel expenses.
14	Furnishing tools and equipment <i>(An independent contractor ordinarily provides all of the tools and equipment necessary to complete the job.)</i>	YES	The Grant Doctors® provides its own equipment, supplies and office space.
15	Significant investment <i>(True independent contractors usually have a substantial financial investment in their independent business.)</i>	YES	Dave Farley supplied the initial start-up capital to open The Grant Doctors® and to invest in equipment, supplies and ongoing expenses.
16	Realize profit or loss <i>(An independent contractor can either realize a profit or suffer a loss depending on the management or expenses and revenues.)</i>	YES	Profit or loss is entirely dependent upon The Grant Doctors® ability to manage time and expenses.
17	Working for more than one firm at a time <i>(An independent contractor often works for more than one client or firm at the same time and is not subject to a non-competition rule.)</i>	YES	The Grant Doctors® routinely engages with multiple clients at one time.

	Standard	Meets standard?	Comments
18	Making service available to the public <i>(An independent contractor may advertise, carry business cards, hang out a shingle, or hold a separate business license.)</i>	YES	The Grant Doctors® makes its services available to all public and private organizations; promotes its business online; and frequently advertises its services on multiple social media platforms.
19	Right to discharge without liability <i>(If the work meets the contract terms, an independent contractor cannot be fired without liability for breach of contract.)</i>	YES	Both The Grant Doctors® and its clients have the option to terminate engagements given sufficient notice and compensation in accordance with the terms of the signed consulting services agreements.
20	Right to quit without liability <i>(An independent contractor is legally responsible for job completion and, on quitting, becomes liable for breach of contract.)</i>	YES	Both The Grant Doctors® and its clients have the option to terminate engagements given sufficient notice and compensation in accordance with the terms of the signed consulting services agreements.

Additional Information

IRS Publication 15-A, Employer's Supplemental Tax Guide (2020)

<https://www.irs.gov/pub/irs-pdf/p15a.pdf>**AB5 (California)**

A worker can only be classified as an independent contractor if:

	Standard	Meets standard?	Comments
A	The worker is free from control and direction in the performance of services; and	YES	The Grant Doctors® operates independently and receives no supervision or direction from clients.
B	The worker is performing work outside the usual course of the business of the hiring company; and	YES	The Grant Doctors® provides services for organizations with insufficient staff capacity to apply for, or manage, federal grants.
C	The worker is customarily engaged in an independently established trade, occupation, or business.	YES	The Grant Doctors® is a Nevada-based limited liability company.

Borello Multi-factor Test (California)

	Standard	Meets standard?	Comments
1	Whether the worker performing services holds themselves out as being engaged in an occupation or business distinct from that of the employer	YES	The Grant Doctors® is a Nevada-based limited liability company.
2	Whether the work is a regular or integral part of the employer's business	YES	The Grant Doctors® provides services for organizations with insufficient staff capacity to apply for, or manage, federal grants.
3	Whether the employer or the worker supplies the instrumentalities, tools, and the place for the worker doing the work	YES	The Grant Doctors® provides its own equipment, supplies and office space.
4	Whether the worker has invested in the business, such as in the equipment or materials required by their task	YES	Dave Farley supplied the initial start-up capital to open The Grant Doctors® and to invest in equipment, supplies and ongoing expenses.
5	Whether the service provided requires a special skill	YES	Applying for, and managing, federal grants requires special skills not often found within organizations. The Grant Doctors® regularly attends professional development sessions to stay current on best practices and federal regulations.
6	The kind of occupation, and whether the work is usually done under the direction of the employer or by a specialist without supervision	YES	The Grant Doctors® operates independently and receives no supervision from clients.

	Standard	Meets standard?	Comments
7	The worker's opportunity for profit or loss depending on their managerial skill	YES	Profit or loss is entirely dependent upon The Grant Doctors® ability to manage time and expenses.
8	The length of time for which the services are to be performed	YES	All engagements are contractual and temporary based on each client's needs. Client engagements can be as brief as one hour or as long as six months. Typical duration is between 30-60 days.
9	The degree of permanence of the working relationship	YES	All engagements are contractual and temporary based on each client's needs.
10	The method of payment, whether by time or by the job	YES	Every client engagement is unique. Project amounts and payments are determined through price quotes and negotiations. Final contract amount is a not-to-exceed total.
11	Whether the worker hires their own employees	YES	The Grant Doctors® sub-contracts with proposal writers, project evaluators, communications specialists and other government relations professionals as needed.
12	Whether the employer has a right to fire at will or whether a termination gives rise to an action for breach of contract	YES	Both The Grant Doctors® and its clients have the option to terminate engagements given sufficient notice and compensation in accordance with the terms of the signed consulting services agreements.
13	Whether or not the worker and the potential employer believe they are creating an employer-employee relationship	YES	The Grant Doctors® consulting services agreement explicitly states the relationship between the two organizations is contractual and does not establish an employer-employee relationship.

Additional Information

California Employment Development Department

https://edd.ca.gov/Payroll_Taxes/ab-5.htm*Note: Grant proposal writing, one of our services, is exempted from AB5.*