



## Annual Revaluation Grant Program Independent Contractors

As the Department of Revenue (Department) interprets RCW 84.41.180, there are no provisions to allow the Department to reimburse counties for county labor costs, even when those costs are associated with converting to annual revaluation. Costs for vendors and independent contractors to perform work related to hardware and software used for annual revaluation may be eligible for reimbursement. It is the responsibility of the county to demonstrate that reimbursement requests are for costs associated with independent contractors, and not for county employees. Report any change in the independent contractor status to the Department Grant Administrator as well.

The following is a list of documentations, which must be submitted with the first reimbursement request for each independent contractor:

1. Unified Business Identifier (UBI) number
2. Copy of W-9 filed with the county

The following examples can help counties determine if an entity should be considered an independent contractor:

1. Does the person/business have a business license?
2. Does the person/business have an Employer Identification Number (EIN)?
3. Does the person/business pay taxes as a business?
4. Does the person/business have other customers?
5. Does the person/business advertise?
6. Is there a storefront/business address/business letterhead?
7. Is the person/business that is providing the work free from being controlled by the individual who hired the person/business?

The following is a link to the IRS website that speaks to this issue. Please review it as it has some very useful information.

[http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Independent-Contractor-\(Self-Employed\)-or-Employee%3F](http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Independent-Contractor-(Self-Employed)-or-Employee%3F)

### Questions?

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