

Form **8952**

(Rev. November 2011)

Department of the Treasury  
Internal Revenue Service

# Application for Voluntary Classification Settlement Program (VCSP)

▶ Do not send payment with Form 8952. ▶ See [www.irs.gov/form8952](http://www.irs.gov/form8952).  
▶ See separate instructions.

OMB No. 1545-2215

**Caution.** Taxpayer must make certain representations in order to be eligible to participate in the VCSP. These representations can be found in Part V, below.

## Part I Taxpayer Information

1 Employer Identification Number (EIN)		2 Taxpayer Name	
3 Number and street (If a P.O. box, see instructions)		Room/Suite	
4 City, town, state, and ZIP code			
5 Telephone Number		6 Taxpayer's website address (optional)	
7 Fax Number (optional)		8 Email address (optional)	
9 Type of Entity. Check the applicable box			
<input type="checkbox"/> Sole proprietorship		<input type="checkbox"/> Cooperative organization described in section 1381 of the Internal Revenue Code	
<input type="checkbox"/> Joint venture		<input type="checkbox"/> Tax exempt organization	
<input type="checkbox"/> Partnership		<input type="checkbox"/> State or local government (for worker class or position not covered under a section 218 agreement)	
<input type="checkbox"/> C corporation		<input type="checkbox"/> Other (specify here) _____	
<input type="checkbox"/> S corporation			
10 Are you a member of an affiliated group filing consolidated returns for income tax purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," complete the common parent information on lines 11-14. If "No," skip to Part II.			
11 Name of common parent of the affiliated group		12 Employer Identification Number (EIN) of common parent	
13 Number and Street (or P.O. box no. if mail is not delivered to a street address) of common parent			
14 City, town, state, and ZIP code of common parent			

## Part II Contact Person

Attach a properly completed Form 2848, Power of Attorney and Declaration of Representative, if applicable.

a Name and title of contact person \_\_\_\_\_

b Contact person address: Number and street (or P.O. box no. if mail is not delivered to a street address) \_\_\_\_\_

c Contact person address: City, town, or P.O. box, state, and ZIP code \_\_\_\_\_

d Contact person telephone number \_\_\_\_\_

e Contact person fax number (optional) \_\_\_\_\_

f Contact person email address (optional) \_\_\_\_\_

## Part III General Information About Workers to be Reclassified

15 Enter the number of workers from all classes to be reclassified	16 Description of the class or classes of workers to be reclassified. If more space is needed, attach separate sheets (see instructions).
17 Enter the beginning date of the tax period (year or quarter) for which you want to begin treating the class or classes of workers as employees. This date should be at least 60 days from the date you file Form 8952 (see instructions).  / /	

Taxpayer's Employer Identification Number (EIN)	Taxpayer's Name
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**Part IV Payment Calculation using Section 3509(a) rates (see instructions)**

	Column A	Column B	Column C
	Compensation paid to all classes of workers at or below the social security wage base (see instructions)	Compensation paid to all classes of workers above the social security wage base (see instructions)	Totals
<b>18</b> Compensation paid to all classes of workers to be reclassified for the most recently completed tax year . . . . .			
<b>19</b> Multiply line 18, Column A by the percentage (10.68% for compensation paid in 2010 or 10.28% for compensation paid in 2011) (see instructions) . . . . .			
<b>20</b> Multiply line 18, Column B by the percentage (3.24% for 2010 and for 2011) .			
<b>21</b> Total of line 19, Column A and line 20, Column B . . . . .			
<b>22</b> Multiply the amount on line 21, Column C by 10%. This will be your VCSP payment . .			

**Caution. Do not send payment with Form 8952. You will submit payment later with your signed closing agreement. If you submit payment with Form 8952, it may cause processing delay.**

**Part V Taxpayer's Representations**

(Note: Since the representations include the penalty of perjury statement, the representations under Part V must be signed by the Taxpayer, not the Taxpayer's representative.)

**A Treatment of Workers**

- 1 Taxpayer wants to voluntarily reclassify certain workers as employees for federal income tax withholding, Federal Insurance Contributions Act, and Federal Unemployment Tax Act taxes (collectively, federal employment taxes) for future tax periods.
- 2 Taxpayer is presently treating the workers as nonemployees.
- 3 Taxpayer has satisfied any Form 1099 requirements for each of the workers for the 3 preceding calendar years ending before the date of this application.
- 4 Taxpayer has consistently treated the workers as nonemployees.
- 5 There is no dispute between Taxpayer and the Internal Revenue Service as to whether the workers are nonemployees or employees for federal employment tax purposes.

**B Examination**

- 1 Taxpayer is not under examination by the Internal Revenue Service.
- 2 Taxpayer is not under examination by the Department of Labor or any state agency for the proper classification of the workers.
- 3a Taxpayer has not been examined previously by the Internal Revenue Service or the Department of Labor concerning the classification of the workers; or,
  - b Taxpayer has been examined previously by the Internal Revenue Service or the Department of Labor concerning the classification of workers and Taxpayer has complied with the results of the prior examination.

**C Extension of Period of Limitations**

The Taxpayer understands that by participating in the VCSP, Taxpayer agrees to extend the period of limitations on assessment of employment taxes for 3 years for the first, second, and third calendar years beginning after the date Taxpayer elects to begin treating the workers as employees under the VCSP closing agreement. Taxpayer has the right to refuse to extend the period of limitations on assessment or to limit the extension to particular issues or to a particular period of time. However, if Taxpayer refuses to extend the period of limitations on assessment or provides only a limited extension, the IRS will not execute the VCSP closing agreement.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this submission, including any accompanying documents, and to the best of my knowledge and belief, all of the facts contained herein are true, correct, and complete.				
	Your signature  ▶		Date		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶		Firm's EIN ▶		
	Firm's address ▶		Phone no.		