



## INDEPENDENT CONTRACTOR PROCEDURES

**Types of Businesses Which DAHL Will Use.** Unless otherwise authorized in writing by an officer of Dahl Consulting, Inc. (“DAHL”), DAHL only will hire independent contractors which provide the documentation listed in one of the following four categories:

**A. Incorporated Worker (S Corporation) –** DAHL may hire an S Corporation that provides the following documentation:

- a. Articles of Incorporation filed with any state within the United States or the District of Columbia which has a file stamp on the Articles of Incorporation showing they have been filed;
- b. A W-2 issued to the employee of the S Corporation;
- c. Evidence of a business bank account (*ex. deposit slip, cancelled check, etc.*);
- d. A business card or letterhead showing the business name and business address of the worker;
- e. A Federal Employer Identification Number (FEIN) on a document filed with the Internal Revenue Service (IRS) (*e.g. Form W-2, Form 1120S, Forms 940 or 941, etc.*);
- f. Evidence of expenses for business equipment and business insurance (*e.g. general liability insurance, worker’s compensation, etc.*);
- g. A completed Form W-9; and
- h. A fully executed Contractor Agreement, Purchase Order, and Employee Consent.

**B. Limited Liability Company (LLC) Taxed as a Corporation –** DAHL may hire an LLC that provides the following documentation:

- a. Articles of Organization filed with any state within the United States or the District of Columbia which has a file stamp on the Articles of Organization showing they have been filed;
- b. IRS Form 8832 filed with the IRS electing to be taxed as a corporation;
- c. A Form W-2 issued to the LLC Member or employee;
- d. Evidence of a business bank account (*ex. deposit slip, cancelled check, etc.*);
- e. A business card or letterhead showing the business name and business address of the worker;
- f. A Federal Employer Identification Number (FEIN) on a document filed with the Internal Revenue Service (IRS) (*e.g. Form W-2, Form 1120, Forms 940 or 941, etc.*);
- g. Evidence of expenses for business equipment and business insurance (*e.g. general liability, worker’s compensation, etc.*);
- h. A completed Form W-9; and
- i. A fully executed Contractor Agreement, Purchase Order, and Employee Consent.



**C. Limited Liability Company (LLCs) Taxed as a Partnership or Disregarded Entity –**

DAHL may hire an LLC that provides the following documentation:

- a. Articles of Organization filed with any state within the United States or the District of Columbia which has a file stamp on the Articles of Organization showing they have been filed;
- b. Certificate of Good Standing from the state or the District of Columbia referred to in a. above.
- c. A Schedule K-1 issued to the LLC Member or Schedule C of Form 1040;
- d. Evidence of a business bank account (*ex. deposit slip, cancelled check, etc.*);
- e. A business card or letterhead showing the business name and business address of the worker;
- f. A Federal Employer Identification Number (FEIN) on a document filed with the Internal Revenue Service (IRS) (*e.g. Schedule K-1, Form 1065 or Schedule C from Form 1040, Estimated Tax Payment Form 1040-ES, etc.*);
- g. Evidence of expenses for business equipment and business insurance (*e.g. general liability, worker's compensation, etc.*);
- h. Evidence of other customers (*e.g. invoices, cancelled checks, etc.*);
- i. A completed Form W-9; and
- j. A fully executed Contractor Agreement, Purchase Order, and Employee Consent.