

14 Factor Test	9 Factor Test
1) established and maintained separately from and independently of the person for whom the services were provided or performed;	1. Maintains separate business with individuals own office, equipment,
2. owns, rents, or leases equipment, tools, vehicles, materials, supplies, office space, or other facilities that are used by the business entity to provide or perform building construction or improvement services;	1. Maintains separate business with individuals own office, equipment,
3. provides or performs, or offers to provide or perform, the same or similar building construction or improvement services for multiple persons or the general public;	1. Maintains separate business with individuals own office, equipment,
4. is in compliance with the following: (i) holds a federal EIN (ii) holds a MN EIN (iii) has received and retained 1099 forms for income received for building construction or improvement services provided for performed if required by MN or federal law (iv) has filed business or self-employment tax returns, including estimated tax filings with federal IRS and MN DOR as the business entity or or as a self-employed individual reporting income earned for providing or performing building construction or improvement services, if any, in the previous 12 months (v) has completed and provided a W-9 federal income tax form to the person for whom the services	2. Has a Federal EIN
5. is in good standing as defined by second 5.26 and, if applicable, has a certificate of good standing issues by the SOS pursuant to section 5.12	Current MN Law
6. Has unemployment insurance account if required by MN Chapter 268	Current MN Law
7. has obtained required workers' compensation insurance coverage fi required by MN Chapter 176	Current MN Law
8. holds a current business licenses, registrations and certification sit required by Chute 326B and sections 327.31 to 327.36	Current MN Law
9. Is operating under a business contract to provide or perform the specific services for the person that: is signed and dated by both and authorized representative of the business entity and of the person for whom the services are being provided or performed is fully executed no later than 30 days after the date of work commences identifies the specific services to be provided or performed under the contract provides compensation from the person for the services provided or period under the contract on a commission or per-job or competitive bid basis endnote on any other basis the requirements under (ii) shall not apply to change	6. receives compensation from the person for the services performed under the contract on a commission or competitive bid basis and not another basis
10. Submits invoices and receives payments for completion of the specific services provided or performed under the written proposal, contract or change order provide the business entity control over the means of providing or performing the specific services and the business entity. Payments made in cash do not meet this requirement.	3. Operates under a contract for specific amount of money under which the individual controls performing the service
11. The terms of the written proposal, contract, or change order providing or performing the specific services, and the business entity in fact controls the provision or performance of the specific services	8. has continuing liabilities or obligations materials and other facilities
12. incurs the main expenses and costs related to providing or performing the specific services under the written proposal, contract or change order	4. incurs main expense related to the services the the individual is performing under the contract
13. Is responsible for the satisfactory completion of the specific services to be provided or performed under the written proposal contract or change order for failure to complete the specific services	5. Responsible for satisfactory completion of the project and is liable for completing the work
14. May realize additional profit or stuff a loss, if costs and expenses to provide or perform the specific services under the written proposal, contract or change order are less than or greater than the compensation provided under the written proposal, contract or change order	7. realizes a profit or loss while performing under the contract 9. The success (failure) depends on the relationship of receipts to expenditures