

An Independent Contractor...

1. Has Direction and control
 2. Is Licensed or responsible for obtaining license
 3. Has an Independent Business
 - (defined as 3 out of 5 of the following:)
 - A. Their own business location
 - B. Bears risk of loss
 - C. Provides services for two or more customers within 12 month period or conducts reasonable marketing efforts
 - D. Makes a Significant investment
 - E. Authority to Hire/Fire
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- ▶ Simply creating a business entity is not enough.
 - ▶ Can provide services through a business entity.