

**REPORT OF
INDEPENDENT CONTRACTOR(S)**
See detailed instructions on reverse side. Please type or print.



05420101



SERVICE-RECIPIENT (BUSINESS OR GOVERNMENT ENTITY):

DATE <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	FEDERAL ID NUMBER 77-0531549	CA EMPLOYER ACCOUNT NUMBER <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	SOCIAL SECURITY NUMBER <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
SERVICE-RECIPIENT NAME / BUSINESS NAME VISALIA UNIFIED SCHOOL DISTRICT		CONTACT PERSON <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
ADDRESS 5000 WEST CYPRESS AVENUE		PHONE NUMBER 559 931-8076	
CITY VISALIA		STATE CA	ZIP CODE 93277

SERVICE-PROVIDER (INDEPENDENT CONTRACTOR):

FIRST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	MI <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	LAST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
SOCIAL SECURITY NUMBER <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	STREET NUMBER <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	STREET NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
CITY <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	STATE <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	UNIT/APT <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
START DATE OF CONTRACT <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <small>M M D D Y Y</small>	AMOUNT OF CONTRACT <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	CONTRACT EXPIRATION DATE <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <small>M M D D Y Y</small>
CHECK HERE IF CONTRACT IS ONGOING <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

FIRST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	MI <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	LAST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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Fast, Easy, and Convenient!
Visit the EDD's website at www.edd.ca.gov

MAIL TO: Employment Development Department • P.O. Box 997350, MIC 96 • Sacramento, CA 95899-7350
or Fax to 916-319-4410



INSTRUCTIONS FOR COMPLETING THE REPORT OF INDEPENDENT CONTRACTOR(S)

WHO MUST REPORT:

Any business or government entity (defined as a "Service-Recipient") that is required to file a federal Form 1099-MISC for service performed by an independent contractor (defined as a "Service-Provider") must report. You must report to the Employment Development Department (EDD) within twenty (20) days of EITHER making payments of \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier. This information is used to assist state and county agencies in locating parents who are delinquent in their child support obligations.

An independent contractor is further defined as an individual who is not an employee of the business or government entity for California purposes and who receives compensation or executes a contract for services performed for that business or government entity either in or outside of California. For further clarification, request *Information Sheet: Employment Work Status Determination* (DE 231ES). See below for information on how to obtain additional forms.

YOU ARE REQUIRED TO PROVIDE THE FOLLOWING INFORMATION THAT APPLIES:

Service-Recipient (Business or Government Entity)

- Federal Employer Identification Number
- California employer account number
- Social Security Number
- Service-recipient name/business name, address, and phone number

Service-Provider (Independent Contractor)

- First name, middle initial, and last name
- Social Security Number
- Address
- Start date of contract (if no contract, date payments equal \$600 or more)
- Amount of contract including cents (if applicable)
- Contract expiration date (if applicable)
- Ongoing contract (check box if applicable)

HOW TO COMPLETE THIS FORM:

If you use a typewriter or printer, ignore the boxes and type in UPPER CASE as shown. Do not use commas or periods.

FIRST NAME	MI	LAST NAME
IMOGENE	A	SAMPLE
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME
XXXXXXXXXX	12345	MAIN STREET
		UNIT / APT.
		301

If you **handwrite this form**, print each letter or number in a separate box as shown. Do not use commas or periods.

FIRST NAME	MI	LAST NAME
I M O G E N E	A	S A M P L E
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME
X X X X X X X X X	1 2 3 4 5	M A I N S T R E E T
		UNIT / APT.
		3 0 1

ADDITIONAL INFORMATION:

If you have questions concerning the independent contractor reporting requirement, you may visit the EDD's website at www.edd.ca.gov/Payroll_Taxes/Independent_Contractor_Reporting.htm, call the New Employee Registry and Independent Contractor Reporting phone line at 916-657-0529, call the Taxpayer Assistance Center at 888-745-3886, or visit your local Employment Tax Office listed in the *California Employer's Guide* (DE 44).

To obtain additional DE 542 forms:

- Visit the website at www.edd.ca.gov/Forms/default.asp
- For 25 or more forms, call 916-322-2835
- For less than 25 forms, call 916-657-0529 or call 888-745-3886

HOW TO REPORT:



For a faster, easier, and more convenient method of reporting your DE 542 information, you are encouraged to report online using the EDD's e-Services for Business. Visit the website at <https://eddservices.edd.ca.gov> to choose the option that is best for you.

To file a DE 542 form, complete the information in the boxes provided on the form and fax to 916-319-4410 or mail to the following address:

EMPLOYMENT DEVELOPMENT DEPARTMENT
P.O. Box 997350, MIC 96
Sacramento, CA 95899-7350