



MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
DIVISION OF EMPLOYMENT SECURITY

## REPORT WORKER MISCLASSIFICATION/1099 ABUSE

*Use this form to report a business for misclassifying a worker  
as an independent contractor or for 1099 abuse.*

[labor.mo.gov/DES/employers](http://labor.mo.gov/DES/employers)  
573-751-1099

Your Name	Date	
Your Address		
City	State	ZIP Code
Phone	Email Address	

Please provide as much information in the following areas as known. *Attach additional sheets, if necessary.*

1. Business Entity Name
2. Business Address
3. Business Phone Number
4. Describe the business activity in detail
5. Provide a detailed description of the worker's job duties.
6. What is the name and title of the individual who is believed to be responsible for the business entity? (Owner, President, CEO, Partner, or Officer) First Name _____ Last Name _____ Title _____
7. What is the date(s) of the wrong worker classification or abused 1099 reporting?
8. Are you currently or have you been employed by this business? <input type="checkbox"/> Yes <input type="checkbox"/> No Periods employed: From _____ To _____
9. How did you learn of the situation being reported?
10. Provide the names of the workers whose wages were not reported. <i>Attach additional sheets, if necessary.</i>

Last Name	First Name	Method of Payment*	Rate of Pay	IRS Form	Job Title
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	
			\$ per	<input type="checkbox"/> 1099 <input type="checkbox"/> W-2	

\*Cash, Check, Direct Deposit, or In-Kind (meals, rent, etc.)

11. How often does the business engage the workers' services? (This may include work performed frequently, recurring, or whenever work is available.)

12. Describe the tools used to perform the work and who provides them.

13. Describe the worker's economic loss or financial risk related to the service performed for the business other than loss of salary. For example, loss of equipment, damage to material, etc.

14. Describe any written/verbal instruction given to the worker by the business.

15. What was the worker's work schedule and who set this schedule?

16. What written/verbal documentation is required of the worker to perform services for the business? (Such as contract, registration, license, etc.)

### **Additional Information**

Give details describing why you feel a worker(s) is being misclassified or give any additional information you want to provide. *Attach additional sheets, if necessary.*

Your Signature

Date

### **Submit Form and Supporting Documentation**

Send completed form and any available supporting documentation (written agreements, contracts, check stubs, copies of paychecks, invoices, business cards, etc.) to the Division of Employment Security at one of the following:

Mail: P.O. Box 59, Jefferson City MO 65104-0059

Email: [CSITax@labor.mo.gov](mailto:CSITax@labor.mo.gov)

Fax: 573-751-4251

**For additional information, call the Misclassified Workers Hotline at 573-751-1099.**

**IMPORTANT:** If needed, call 573-751-1099 for assistance in the translation and understanding of the information in this document.  
**IMPORTANTE!** Si es necesario, llame al 573-751-1099 para asistencia en la traducción y entendimiento de la información en este documento.  
Missouri Division of Employment Security is an equal opportunity employer/program. Auxiliary aids and services  
are available upon request to individuals with disabilities. TDD/TTY: 800-735-2966 Relay Missouri: 711