

**2:00PM – 4:00PM**

**Worker Classification for Employment Tax Purposes...Where We Are and Where We Are Going**

The program will examine: (1) determining employee or independent contractor status; (2) contesting IRS recharacterization of workers; (3) employer liability for misclassification of workers; (4) statutory measures regarding worker status, including Revenue Act of 1978 Section 530 relief; and (5) other statutory and administrative measures, including IRC §§ 3508 and 3509, and the classification settlement program. Also discussed will be incorporated employees and drafting independent contractor and employment agreements.

*Moderator:* Edward J. Leyden, Law Office of Edward J. Leyden, Bowie, MD

*Panelists:* Janine Cook, Branch Chief (TE/GE), Office of Chief Counsel, IRS, Washington, DC

Marianna G. Dyson, Miller & Chevalier Chartered, Washington, DC

Russell A. Hollrah, Hollrah LLC Attorneys at Law, Washington, DC

Harvey J. Shulman, Law Office of Harvey J. Shulman, Washington, DC

John Tuzynski, Chief, Employment Tax, Small Business/Self-Employed Div, IRS  
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