
**CPP Certified Payroll Professional APA
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Answers | Updated**

Already Passed!!

Form SS-8 - ANSWER : Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding

Form W-9 - ANSWER : First, it is used by third parties to collect identifying information to help file information returns with the IRS.

The form is never actually sent to the IRS, but is maintained by the person who files the information return for verification purposes.

The information on the Form W-9 and the payment made are reported on a Form 1099.

The second purpose is to help the payee avoid backup withholding. The payer must collect withholding taxes on certain reportable payments for the IRS. However, if the payee certifies on the W-9 they are not subject to backup withholding they generally receive the full payment due them from the payer. This is similar to the withholding exemptions certifications found on Form W-4 for employees.

Practice Certified Payroll Professional Exam

Brittany Deaton



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