



March 1, 2013

Washington State Senators and Representatives  
Congresswoman Jaime Herrera Beutler  
Concerned Citizens

Dear Elected Officials and Fellow Citizens:

**Re: Report #5 Columbia River Crossing – Sub Contractor Analysis**

Thank you for the opportunity to communicate to you and your colleagues the results of our forensic accounting analysis of the Columbia River Crossing (CRC) project.

The CRC project is a bi-state highway and transit project along the Interstate 5 corridor between Oregon and Washington that proposes to rebuild interchanges in both states, build a new bridge across the Columbia River, and extend light rail transit from Portland, Oregon into Vancouver, Washington.

**Executive Summary**

Acuity Group was hired in April 2011 to analyze documents and compile data in an attempt to provide clarity related to the expenditures of the Columbia River Crossing project. Our previous reports have documented questionable contracting practices, apparent contract overruns, potential violations of the Washington State Open Public Meetings act, proposed CRC expenditures outside the scope of the CRC “project area” costing tens of millions of dollars, and an analysis of the funding plan for the project which identified funding shortfalls.

This report is a result of our analysis of the CRC project's handling of several subcontractor relationships which calls into question the project office's adherence to employment related regulations at both the state and federal level.

It is our opinion that there is sufficient evidence to open inquiries with local, state and federal agencies regarding the questionable practices of several CRC subcontractors. We believe the agencies that may be of interest in this matter minimally include: Internal Revenue Service, Washington State Department of Revenue, Washington State Department of Labor and Industries, Washington State Employment Security Department, Washington State Board of Accountancy, Oregon State Board of Accountancy, and City of Vancouver Business Licensing.

Namely, we question the status of several CRC project “subcontractors” who do not appear to meet the IRS definition of independent contractor; but rather appear to meet the definition of employee. Should the IRS or other state employment related agencies deem these individuals to be employees, the financial and regulatory consequences to the State of Washington Department of Transportation and David Evans and Associates could be significant.

We will also report to you that the “subcontractors” in question have not registered their businesses with the City of Vancouver, even though CRC documents clearly show that the individuals conduct “business” within the City limits each day. In fact, we have determined that one subcontractor, who currently serves in a dual role as a subcontractor for the CRC project as well as Oregon Governor Kitzhaber’s CRC advisor, does not appear to have a valid business registry in the state of Oregon or Washington.

Specifically, we will report to you:

**1. Questionable “Contractor” Status**

- Former employees of David Evans’ subcontractors open businesses themselves and become main subcontractors within days of leaving employment with the original CRC subcontractor.
- CRC documents and LinkedIn accounts of individuals indicate that work performed as “contractor” is substantially the same work performed as an employee.
- WSDOT/ CRC Office is providing “contractors” workstations and space.
- “Contractors” do not apparently have business with any company other than the CRC.

**2. “Contractors” Not Registered with City of Vancouver**

**3. “Contractors” Personally Benefit from Contractor Status**

- Base rates of “new” subcontractors are substantially more than base rates as employees.
  - Generally 2 times more than rate earned as employee.
  - One contractor “employed” spouse and billed to CRC project.

**4. Subcontractor holding out to be Certified Public Accountant with Revoked License**

**5. Governor’s Former Campaign Manager and CRC Consultant does not appear to hold valid business registration in Oregon or Washington**

We urge you to seek answers to some basic questions about the circumstances of these individuals' changing status between employee and "contractor":

- What was the benefit to the CRC project and/or David Evans and Associates for these "contractor" arrangements?
- Were bids from other competent contractors considered prior to engagement with these individuals?
- Did these individuals maintain professional liability insurance on their own behalf?
- Did these individuals pay appropriate state, local, and federal taxes?
- Have any of these individuals returned to an employee status of their original employer or a new employer?

Over the course of more than a year, we have reported significant questionable transactions related to the Columbia River Crossing project. It is our opinion that these irregularities are sufficient enough to warrant a call by legislators and local leaders to halt this project and demand a full investigation into these matters prior to any additional expenditure of funds.

We reserve the right to amend our findings if new or additional information becomes available.

## **Detailed Findings and Observations**

### **1. Questionable Contractor Status**

We conducted background searches on CRC subcontractors paid more than \$250,000 over the course of the project (which began in May 2005). While conducting these background searches, we noted that several companies were formed between May 2005 and December 2011, indicating that they were not in existence prior to the CRC project's existence.

Our background searches of these companies and their principals, documents provided by the CRC project office, and invoices submitted by these companies call into serious question whether these individuals can legitimately be considered "contractors". We base our concerns on the Internal Revenue Service's "20 factor" list which is standard practice in determining whether an employer/employee relationship exists; as well as Publication 15-A, *Employer's Supplemental Tax Guide* which describes the common-law test of an employer/employee relationship (i.e. behavioral control, financial control, and relationship of the parties). Both of these documents are provided to you in the attached "**Other**" **Exhibit**.

With respect to Questionable Contractor Status, concerns addressed in this report relate primarily to three subcontractors of the CRC, including:

- Roger Kitchin – Kitchin & Associates
- Tonja Gleason – PMT Pro LLC
- Patricia McCaig – McCaig Communications / Opinion Research

It is important to note that these three individuals / “contractors” should not be construed as the only examples of questionable subcontractor relationships; as there are additional questionable vendors noted on the CRC’s payment list that cannot be reported on until more information is provided by the CRC office.<sup>1</sup>

Through December 11, 2012 these three companies had been paid \$1,743,895 combined, as follows:

- Kitchin & Associates           \$907,478
- PMT Pro LLC                   \$442,692
- McCaig Communications       \$393,725

If the IRS were to deem these employee/employer relationships, statutes (26 USC Section 3509) indicate the employer’s liability would be **21.5 percent, or \$374,937.40**.

**(a) In general**

*If any employer fails to deduct and withhold any tax under chapter 24 or subchapter A of chapter 21 with respect to any employee by reason of treating such employee as not being an employee for purposes of such chapter or subchapter, the amount of the employer’s liability for—*

**(1) Withholding taxes**

*Tax under chapter 24 for such year with respect to such employee shall be determined as if the amount required to be deducted and withheld were equal to **1.5 percent** of the wages (as defined in section [3401](#)) paid to such employee.*

**(2) Employee social security tax**

*Taxes under subchapter A of chapter 21 with respect to such employee shall be determined as if the taxes imposed under such subchapter were **20 percent** of the amount imposed under such subchapter without regard to this subparagraph.*

Washington State agencies such as the Department of Labor and Industries and the Employment Security Department would increase the liability amount owing should they make their own determinations that these contractors’ status be deemed as “employee”.

We have provided detailed summaries and documents related to each of these companies in the attached exhibits with tabs for each name (**Kitchin, Gleason, and McCaig**). The following are a summary of our concerns.

**Former Employees Start Separate Businesses**

Invoices submitted by David Evans and Associates, the Columbia River Crossing’s main contractor, include the detailed time records and invoices of all subcontractors working on behalf of David Evans and Associates for the CRC project office.

In searching David Evans and Associates’ invoices for the name Kitchin Associates, we came across the name of one individual, Roger Kitchin, who we noted was being billed as an employee of CH2M Hill. We questioned

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<sup>1</sup> We are awaiting responses to several public records requests that are still outstanding related to these other vendors.

whether Roger Kitchin had any relation to the vendor, Kitchin Associates, and performed a Washington State Department of Revenue search to find out. We learned that Roger and Constance Kitchin formed Kitchin Associates on October 1, 2009. Our review of the October 2009 David Evans and Associates billing to the CRC shows that Kitchin's status changed that month when his time was billed partially under CH2M Hill and partially under Kitchin Associates. In fact, billings for Roger Kitchin, on behalf of CH2M Hill, ended on October 9, 2009 and billings for Roger Kitchin on behalf of Kitchin Associates began just one day later, on October 10, 2009.

Our search revealed a similar situation for an individual named Tonja Gleason, who in one month (February 2011) was both an employee of Parsons Brinckerhoff and subsequently became founder of a company called PMT Pro, LLC. In fact, Ms. Gleason evidently ended employment with Parsons Brinckerhoff on Friday, February 18, 2011 and started billing her time under the PMT Pro, LLC name on Monday, February 21, 2011.<sup>2</sup>

We noted that the registered agent for Ms. Gleason's company was David Evans and Associates. In general, a registered agent is the business or individual (usually the person starting the company or their attorney) selected to receive official documents on behalf of a company; including documents received as a result of a lawsuit or other legal summons. We question why David Evans and Associates is serving as a Registered Agent for a subcontractor.

The fact that former employees of CRC contractors have started their own companies appears to be directly addressed by one of the 20 factors identified by the IRS:

- **Continuing relationship** – according to the IRS, a continuing relationship between the worker and the person or company for whom the services are performed indicates employee status.

**Former Employees Apparently Performing Substantially the Same Tasks under “Contractor” Status**

Both Mr. Kitchin and Ms. Gleason apparently perform substantially the same tasks that they performed as employees of their respective former employers. We base our analysis on the work descriptions reported on the individuals' LinkedIn accounts, invoiced descriptions of work performed and detailed line items billed against while employees of their former employers, and invoiced descriptions of work performed and detailed line items billed against under their new company names.

As an employee of CH2M Hill, Mr. Kitchin signed his email as a “Cost, Utility & Stormwater Lead”; and a proposal for work attached to his initial billing under Kitchin Associates called for him to “Coordinate Stormwater meetings, prepare cost estimates, etc.” Furthermore, as an employee of CH2M Hill, Mr. Kitchin billed his work under Task Order AF, Sub Tasks 08.03 – Civil Design, 08.05 – Cost Estimating, and 08.07 - CEVP/VE. Mr. Kitchin's initial billing under his new company has him billing under the exact same Task Order and Cost Codes.

The same is true for Ms. Gleason. Her LinkedIn account indicates that she was a Project Controls Manager for Parsons Brinckerhoff through February 2011 when she started PMT Pro LLC and become a Project Controls

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<sup>2</sup> We do not believe any “double billing” of time took place in these months.

Consultant. Her billings as an employee for Parsons Brinckerhoff were coded to the exact same service codes (e.g. Budget Management – AH, 2.03, Document Control Management – AH, 2.04) as she bills for under PMT Pro LLC.

We question whether David Evans and Associates and the CRC project office were managing this work in the best interest of the citizens and the states of Oregon and Washington. Did a bid process take place prior to the selection of these individuals as “contractors”? Was a conflict of interest check conducted in advance of the selection of these individuals as “contractors”? We question why these individuals were allowed to become contractors within days (sometimes within hours) of leaving employment instead of another individual being hired in their place. We also question whether the benefit to the original employer was to avoid the payment of benefits and taxes on behalf of these employees; instead shifting the burden to the individual.

Given that these two former employees are apparently performing substantially the same work in a “contractor” status also speaks to the ***continuing relationship*** factor identified above. In addition, we are concerned about the following IRS factor:

- ***Services rendered personally*** – if the services are required to be performed personally, this is an indication that the person/company for whom the services are performed is interested in the methods used to accomplish the work (which indicates employee status).

#### **WSDOT/ CRC Office Provides “Contractors” Workstations**

The contractors in question are all provided with workstations and space at the CRC offices in Vancouver, Washington. Each month, when David Evans and Associates bills WSDOT for services (including all services of its subcontractors) it notes the space occupied by the consultant. This document, provided monthly, indicates that not only are the subcontractors physically working in Vancouver, but that substantially all of their work is performed on the premises of the CRC office.

We noted that in some months Kitchin Associates apparently credited their invoice for workspace rental; but this was not a consistent practice. Furthermore, we did not note any similar credit on the invoices of McCaig Communications or PMT Pro, LLC.

Several IRS employer/employee factors are at issue here, including:

- ***Doing work on employer’s premises*** – if the work performed on the premises of the person/company for whom the services are performed, this indicates employee status.
- ***Significant Investment*** - Investment in facilities used by the worker indicates independent contractor status. The CRC has provided office space for these workers, indicating an employment status.

- **Furnishing Tools and Materials** - The CRC has apparently furnished the tools (i.e. workstation) and materials (likely office supplies, printers, etc.) for these workers, indicating an employment status.

### **Contractors Do Not Appear to Do Business with Other Companies**

The hallmark of a contractor is that they perform services for other clients. In other words, they perform work simultaneously for multiple, unrelated persons or entities. During our review of the invoices of several contractors in question, we noted right away that these individuals were generally billing more than 100 hours per month to the CRC project, which points to a full time or more than full time job. In fact, the invoices for these “contractors” were billed to the CRC project in sequential order, indicating that these “contractors” are not billing other outside clients. Furthermore, none of these companies has a web presence which is an indicator that they are not marketing their services to others.

Several relevant IRS factors are potentially in question, including:

- **Full time required** – if the worker must devote substantially full time to the business of the person for whom services are performed, this indicates employee status.
- **Working for more than one firm at a time** – if a worker performs more than de minimus services for multiple firms at the same time (e.g. an accountant or attorney), that generally indicates independent contractor status. In the case of the “contractors” in question, the number of hours they worked as well as the sequential invoices billed indicates that the CRC project was their only “client”.
- **Oral or written reports** – A requirement that the worker submit regular reports indicates employee status. Almost all of the “contractors” in question submitted “progress reports” along with their monthly billings.
- **Making service available to the general public** – If a worker makes his or her services available to the public in a regular and consistent basis, that indicates independent contractor status. This does not appear to be the case with regard to the “contractors” in question (e.g. no website or other marketing tools noted).
- **Payment of business and/or traveling expenses** – If the person for whom the services are performed pays expenses, this indicates employee status. We noted that monthly parking expenses were consistently reimbursed to these individuals.
- **Payment by the hour, week, or month** – Payment by the hour, week, or month generally points to employment status; payment by the job or a commission indicates independent contractor status. The “contractors” in question were paid by the hour.

## **2. “Contractors” Not Registered with City of Vancouver**

Based on the fact that monthly reports to WSDOT indicated that several subcontractors were conducting daily business from the CRC offices in Vancouver, Washington we inquired of the City of Vancouver Business Licensing department to verify that these businesses had registered with the City and were paying annual fees based on the number of employees working in the City.

We were informed that the following subcontractors who were provided monthly space to conduct business in Vancouver, Washington had not registered with the City of Vancouver Business Licensing department:

- Kitchin & Associates
- PMT Pro, LLC
- McCaig Communications
- Claude Sakr
- Tom Markgraf & Associates
- Parisi Associates

According to the City of Vancouver’s website, *“Unless exempt, anyone conducting any business in Vancouver must have a current and valid Vancouver business license. (Possible exemptions are listed on the Determination of Exemption Checklist form.)”* Our review of the exemption checklist did not indicate that any of these “contractors” would qualify. Furthermore, both David Evans and Associates and Parsons Brinckerhoff are apparently registered with the City of Vancouver; leading us to believe that the “contractors” in question should be registered as well.

## **3. “Contractors” Personally Benefit from Contractor Status**

With respect to Mr. Kitchin and Ms. Gleason we noted that their base rates as employees (i.e. their likely hourly wage amounts) were significantly lower than amounts billed to the CRC project as “contractors”. Mr. Kitchin was billed out a base rate (before markups) of \$50.52 per hour. His base billing rate as recently as April 2011<sup>3</sup> was \$100 per hour. In addition, Mr. Kitchin’s wife, Connie, billed the CRC project at a rate of \$40 per hour. It does not appear that Mrs. Kitchin was previously an employee of any CRC subcontractors.

Tonja Gleason’s base rate as an employee of Parsons Brinckerhoff was \$62.03 per hour. Ms. Gleason’s billing rate as recently as April 2011 was \$125 per hour.

In the case of both Ms. Gleason and Mr. Kitchin, their monthly gross income doubled as a result of being able to directly bill the CRC project for services they had apparently previously rendered as employees.

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<sup>3</sup> We have asked the CRC project office for all invoices between April 2011 and December 2012 and are awaiting a response to this public records request.



#### **4. Subcontractor holding out to be Certified Public Accountant with Revoked License**

In performing a background search on Ms. Gleason, who formed PMT Pro, LLC, we noted that she had previously held a CPA license in the State of Texas that had been revoked as a result of nonpayment of fees. We also noted that she potentially held a CPA license in the State of Oregon. However, we confirmed with the Oregon Board of Accountancy<sup>4</sup> that Ms. Gleason's Oregon CPA license lapsed in June 2012 as a result of nonpayment of fees. Furthermore, we confirmed with the Washington State Board of Accountancy that Ms. Gleason never applied for a CPA license in the State of Washington.

This is problematic in that Ms. Gleason holds herself out to be a CPA on her LinkedIn account. This is also problematic because according to CRC documents, Ms. Gleason was working in Vancouver, Washington every day. If Ms. Gleason signed emails or distributed business cards with CPA next to her name she was very likely required to apply for licensure or reciprocity certification with the State of Washington.

The penalties in Washington State for holding out as a CPA without a license are not inconsequential. According to RCW 18.04.370:

*(1) Any person who violates any provision of this chapter shall be guilty of a crime, as follows:*

*(a) Any person who violates any provision of this chapter is guilty of a misdemeanor, and upon conviction thereof, shall be subject to a fine of not more than thirty thousand dollars, or to imprisonment for not more than six months, or to both such fine and imprisonment.*

*(b) Notwithstanding (a) of this subsection, any person who uses a professional title intended to deceive the public, in violation of RCW [18.04.345](#), having previously entered into a stipulated agreement and order of assurance with the board, is guilty of a class C felony, and upon conviction thereof, is subject to a fine of not more than thirty thousand dollars, or to imprisonment for not more than two years, or to both such fine and imprisonment.*

*(c) Notwithstanding (a) of this subsection, any person whose license or certificate was suspended or revoked by the board and who uses the CPA professional title intending to deceive the public, in violation of RCW [18.04.345](#), having previously entered into a stipulated agreement and order of assurance with the board, is guilty of a class C felony, and upon conviction thereof, is subject to a fine of not more than thirty thousand dollars, or to imprisonment for not more than two years, or to both fine and imprisonment.*

*(2) With the exception of first time violations of RCW [18.04.345](#), subject to subsection (3) of this section whenever the board has reason to believe that any person is violating the provisions of this chapter it shall certify the facts to the prosecuting attorney of the county in which such person resides or may be apprehended and the prosecuting attorney shall cause appropriate proceedings to be brought against such person.*

*(3) The board may elect to enter into a stipulated agreement and orders of assurance with persons in violation of RCW [18.04.345](#) who have not previously been found to have violated the provisions of this chapter. The board may order full restitution to injured parties as a condition of a stipulated agreement and order of assurance.*

*(4) Nothing herein contained shall be held to in any way affect the power of the courts to grant injunctive or other relief as above provided.*

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<sup>4</sup> In the interest of full disclosure, Ms. Couch is a contract investigator for the Oregon Board of Accountancy

According to the Oregon Board of Accountancy website:

*Permits not renewed by the June 30 deadline will lapse. Firm registrations not renewed by the December 31 deadline will terminate. Licensees and/or firms who continue to practice or hold out as a CPA, PA or firm with a lapsed permit or terminated registration are subject to disciplinary action and fines up to \$5,000 per violation.*

*Permits and registrations are not renewed until a complete application and the appropriate fees are received and approved by the Board. A lapsed permit may also result in the termination of a firm registration.*

Ms. Gleason was trained as a CPA and held herself out to be a CPA. In fact, she was assigned to and paid for project controls work for the CRC project. By definition, this implies in our industry that financial controls would be in place for the CRC project. Financial controls include, among other things, processes and procedures for contract approval and expenditures, proper planning and management of budgets, and proper documentation and reporting of financial related transactions. We question whether Ms. Gleason met professional standards for maintaining and managing such controls because it is well documented that the CRC project office is tens of millions of dollars over budget and years behind schedule. It is also well documented that the CRC project office is unable to print meaningful financial – related reports for project expenditures that to-date exceed \$160 million.

Washington State Law (RCW 18.04.015 (1) (a) (b) (i)) indicates that:

*It is the policy of this state and the purpose of this chapter to promote the dependability of information which is used for guidance in financial transactions or for accounting for or assessing the status or performance of commercial and noncommercial enterprises, whether public, private or government and to protect the public interest by requiring that persons who hold themselves out as licensees or certificate holders conduct themselves in a competent, ethical, and professional manner*

It is interesting to note that during a meeting in the Republican Caucus room in January 2012, CRC and WSDOT officials testified to Washington State Legislators that they lacked the resources necessary to properly account for the expenditures of the project. Given that Ms. Gleason was on staff at the CRC project office, it appears that an educated and trained accounting professional (whether a CPA or not) was employed in house and could have ensured that proper accounting and reporting procedures were in place. We question why, after nearly six years, simple accounting related reports relative to the expenditures of this project cannot be produced; especially given the knowledge that a trained financial professional is on staff.

##### **5. Governor's Former Campaign Manager and CRC Consultant does not appear to hold valid business registrations in Oregon or Washington**

Patricia McCaig was added as a subcontractor to David Evans and Associates and the CRC in September 2009 under the business name McCaig Communications (also referred to as McCaig Communications and Opinion Research, LLC). In August 2010, Ms. McCaig's billings stop and do not pick up again until January 2011. It is well documented that Ms. McCaig was Oregon Governor Kitzhaber's campaign manager during this time. Ms. McCaig has a long history in Oregon politics, including stints as an aide to former governor, Barbara Roberts, as well as a Metro Councilor. Ms. McCaig is also married to Tom Walsh, the former head of Tri-Met, Oregon's transit agency.

In February 2011, one month after Ms. McCaig returned as a paid subcontractor on the CRC project, Governor Kitzhaber named her as his CRC advisor.

Ms. McCaig had formerly registered “McCaig Communications and Opinion Research, Inc” in the State of Oregon. This company was first dissolved in December 2005 when it was reformed as an LLC and subsequently dissolved for the last time in March 2007. Our background search on Ms. McCaig, the company name of McCaig Communications and Opinion Research, Inc. and LLC, and a former company called CLI Strategies, Inc. did not reveal any other active business names registered by her in either Oregon or Washington (or any other State).

We question how Ms. McCaig has been able to pay the requisite Washington State Business and Occupation (B&O) taxes without a valid State of Washington UBI number. CRC documents clearly place Ms. McCaig in the State of Washington conducting business at least through February 2011; as such, payments to her would likely require payment of B & O taxes.

### **Closing Comments**

Our research calls into question the practices of the CRC project office, their main contractor, David Evans and Associates, and their subcontractors, who have allowed former employees to bill the CRC under thinly disguised business names and personally benefit by reaping the rewards of increased billing rates. The nature of the relationships between these individuals and their former employers do not appear to meet IRS requirements for independent contractors. Work performed at higher contractor rates appears to be substantially the same as work performed as employees. The CRC project office supplies these individuals with workstations, reimburses their parking expenses, and pays them for full time work – as evidenced by invoices that indicate individuals are billing the project 40 hours per week or more. These individuals do not appear to be providing similar services to any other organization. What’s more, these companies have failed to file the requisite business license applications with the City of Vancouver. We question whether all of these companies have paid the requisite business and occupation taxes in the State of Washington as well<sup>5</sup>.

We have uncovered evidence that an individual working for the CRC project office is apparently holding out to be a Certified Public Accountant without a valid license. We have also reported that the Oregon Governor’s lead advisor on the CRC project does not apparently hold a valid business license in Oregon or Washington.

We have previously reported to you our concern that state and federal regulations were not being followed when David Evans and Associates was given the main contract for the CRC project. We are now reporting to you that adherence to significant state and federal employment regulations are questionable, at best, by this company and its subcontractors. We question why David Evans and Associates and the CRC project office would choose to do “business” with these individuals, likely without a bid process. We suggest that you seek additional answers to understand the incentive for these agreements.

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<sup>5</sup> B&O tax payments are not subject to public records requests and therefore we are unable to answer this question.

All information provided to you comes directly from the CRC project office or readily available public documents. These documents indicate a long history of questionable business practices, manipulation of public process, and an unwillingness to be forthcoming with information elected officials need to make informed decisions. These questionable business practices are sufficient enough to warrant an investigation by an appropriate agency and a halt to the spending of additional taxpayer dollars.

We would welcome the opportunity to provide additional documentation or answer any questions you may have as it relates to our analysis of the Columbia River Crossing.

If you have any questions or comments, please don't hesitate to call us at 360.573.5158.

Sincerely,

A handwritten signature in blue ink that reads "Tiffany R. Couch". The signature is written in a cursive, flowing style.

Tiffany R. Couch, CPA/CFF, CFE

**LIST OF EXHIBITS**

<b>EXHIBIT KITCHIN:</b>	<i>Analysis of Roger Kitchin / Kitchin &amp; Associates</i>
<b>EXHIBIT GLEASON:</b>	<i>Analysis of Tonja Gleason / PMT Pro, LLC</i>
<b>EXHIBIT MCCAIG:</b>	<i>Analysis of Patricia McCaig/McCaig Communications</i>
<b>EXHIBIT OTHER:</b>	<i>IRS Employer/Contractor 20 Item List and Publication 15A</i>