

LAW OFFICES OF JAMES R. URQUHART III

A PROFESSIONAL LAW CORPORATION
SINCE 1977

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GENERAL BACKGROUND

Mr. Urquhart is a member of the California bar, admitted 1977.

- Established a nationwide reputation as an expert in employment tax and other matters involving the independent contractor (IC) issue.
- Counseled or represented hundreds of clients in state and federal employment tax matters involving the IC issue in the planning, audit, post assessment and hearing / trial stages.
- Designated in civil cases as expert witness on worker status issue.
- Handled numerous insurance bad faith cases, several to jury verdict.

EDUCATIONAL BACKGROUND / ASSOCIATION MEMBERSHIP

University of California at Davis, B.A. Economics, 1973;
University of the Pacific, McGeorge School of Law, J.D.,
1977. U.S. Tax Court Bar; U.S. District Court Bar; United
States Supreme Court Bar; California State Bar.

SEMINAR AND PANEL PRESENTATIONS

Since 1983, Mr. Urquhart has presented his course in over 30 states. Over 50,000 people from all types of business, non-profit and government entities have attended. Several government agencies have used Mr. Urquhart's course to help train their auditors. The course has been approved for continuing education credit for lawyers and CPAs in many states and has been approved by NASBA.

Mr. Urquhart has spoken as a guest lecturer or panel speaker for many associations including:

- Advertising Photographers of America - LA
- Medical Transcription Industry Alliance
- Northeastern Regional Insurance Auditors Association
- National Home Inspectors Association
- Western Floor Covering Association
- Independent Computer Consultants Association.

Mr. Urquhart's views on the IC issue have been featured in *Forbes* magazine (2/93), *Independent Business* magazine (9/93), *Business '95* (4/95), *Nations Business* (2/96), *The Boston Globe* (05/04/2008) and other publications.

PUBLICATIONS

The IRS, Independent Contractors and You! 302 pages; the Fidelity Publishing Company of America; Copyright 1993 by James R. Urquhart III; ISBN 0-942496-10-8.

Independent Contractor Agreements, 2nd Edition; 92 pages; The Fidelity Publishing Company of America; Copyright 1986-1989 by James R. Urquhart III; ISBN 0-094496-04-3. With Mr. Urquhart's consent, this publication was reproduced virtually in its entirety in West's Legal Forms, Vol. 24, Employment Agency, Service Agreements, West Publishing Company, St. Paul, MN.

The Independent Contractor Report; the *Report* is a monthly online and print newsletter edited by Mr. Urquhart on new developments in employment tax and other topics of importance to the business and government entities that use independent contractors. Each month, in addition to case reports and commentaries, the *Report* contains a table of recently decided IC cases and rulings. ISSN: 1059-4949. First published in 1986.

SELECTED ARTICLES BY MR. URQUHART

- *Consultant and Independent Contractor Agreements -- Business Transactions PowerLinks -- LawDesk / Expertise CD-ROM Library*, James R. Urquhart III, contributing author, Copyright © 1998, West Group.
- "New Independent Contractor Regulations," published in the *Journal of Court Reporting* of the National Court Reporters Association, Vienna, VA. Vol.58, No.3. January 1997.
- *New Jersey Practice, Legal Forms, Third Edition, Vol. 15B, Chapter 39, Independent Contractor Agreements*, James R. Urquhart III, contributing author, Copyright © 1996, West Publishing Co., Library of congress Catalog Card Number: 94-60948.
- "The IRS, Independent Contractors and the Status of Court Reporters," published in the *Journal of Court Reporting* of the National Court Reporters Association, Vienna, VA. Vol.56, No.10. August - October 1995.
- "Three Steps to Determine Worker Status," published in the *Tax Practitioners Journal* of the National Association of Tax Practitioners, Appleton, WI. Spring 1995, Vol.2, No.1.
- "The IRS, Independent Contractors and You," *Small Business Controller*, Vol.4, No.1, winter 1991 and "The State, Independent Contractors and You," *Small Business Controller*, Vol.5, No.4, Fall 1992 (published by Warren, Gorham & Lamont, Boston, MA).

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