

# Withholding Affidavit for Contractors

This affidavit must be approved by the Minnesota Department of Revenue before the state of Minnesota or any of its subdivisions can make final payment to contractors.

Please type or print clearly. This will be your mailing label for returning the completed form.

Company name			Daytime phone	Minnesota tax ID number
Address			Total contract amount	Month/year work began
City	State	Zip Code	\$	Month/year work ended
			Amount still due	
			\$	

Project information

Project number \_\_\_\_\_ Project location \_\_\_\_\_

Project owner \_\_\_\_\_ Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_

Did you have employees work on this project?  Yes  No If no, who did the work? \_\_\_\_\_

Contractor type

Check the box that describes your involvement in the project and fill in all information requested.

**Sole contractor**

**Subcontractor**  
 Name of contractor who hired you \_\_\_\_\_  
 Address \_\_\_\_\_

**Prime contractor**—If you subcontracted out any work on this project, all of your subcontractors must file their own IC134 affidavits and have them certified by the Department of Revenue *before* you can file your affidavit. For each subcontractor you had, fill in the information below and attach a copy of each subcontractor's certified IC134. If you need more space, attach a separate sheet.

Business name	Address	Owner/Officer

Sign here

*I declare that all information I have filled in on this form is true and complete to the best of my knowledge and belief. I authorize the Department of Revenue to disclose pertinent information relating to this project, including sending copies of this form, to the prime contractor if I am a subcontractor, and to any subcontractors if I am a prime contractor, and to the contracting agency.*

Contractor's signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**Mail to:** Minnesota Revenue, Mail Station 6610, St. Paul, MN 55146-6610

## Certificate of Compliance

Based on records of the Minnesota Department of Revenue, I certify that the contractor who has signed this certificate has fulfilled all the requirements of Minnesota Statutes 290.92 and 270C.66 concerning the withholding of Minnesota income tax from wages paid to employees relating to contract services with the state of Minnesota and/or its subdivisions.

Department of Revenue approval \_\_\_\_\_

Date \_\_\_\_\_

# Instructions for Form IC134

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## Who must file

If you are a prime contractor, a contractor or a subcontractor who did work on a project for the state of Minnesota or any of its local government subdivisions — such as a county, city or school district — you must file Form IC134 with the Minnesota Department of Revenue.

This affidavit must be certified and returned before the state or any of its subdivisions can make final payment for your work.

## If you're a prime contractor and a subcontractor on the same project

If you were hired as a subcontractor to do work on a project, and you subcontracted all or a part of your portion of the project to another contractor, you are a prime contractor as well. Complete both the subcontractor and prime contractor areas on a single form.

## When to file

The IC134 cannot be processed until you finish the work. If you submit the form before the project is completed, it will be returned to you unprocessed. Mail Form IC134 to the address at the bottom of the form.

**If you are a subcontractor or sole contractor**, send in the form when you have completed your part of the project.

**If you are a prime contractor**, send in the form when the entire project is completed and you have received certified affidavits from all of your subcontractors.

## How to file

If you have fulfilled the requirements of Minnesota withholding tax laws, the Department of Revenue will sign your affidavit and return it to you.

If any withholding payments are due to the state, Minnesota law requires certified payments before we approve the IC134.

Submit the certified affidavit to the government unit for which the work was done to receive your final payment. If you are a subcontractor, submit the certified affidavit to your prime contractor to receive your final payment.

## Minnesota tax ID number

You must enter your Minnesota tax ID number on the form. You must have a Minnesota tax ID number if you have employees who work in Minnesota.

If you don't have a Minnesota ID number, you must apply for one. Call 651-282-5225.

An applications (Form ABR) is also available on our website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

If you have no employees and did all the work yourself, you do not need a Minnesota tax ID number. If this is the case, enter your Social Security number in the space for Minnesota tax ID number and explain who did the work.

## Information and assistance

If you need help or more information to complete this form, call 651-282-9999.

Additional forms are available on our website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us) or by calling 651-296-4444. TTY: Call 711 for Minnesota Relay.

We'll provide information in other formats upon request to persons with disabilities.

## Use of information

The Department of Revenue needs all the information to determine if you have met all state income tax withholding requirements. If all required information is not provided, the IC134 will be returned to you for completion.

All information on this affidavit is private by state law. It cannot be given to others without your permission, except to the Internal Revenue Service, other states that guarantee the same privacy and certain government agencies as provided by law.