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. For more detailed information, see the instructions on the back of this form.

Company name ____________________________  Daytime phone ____________________________  Minnesota tax ID number ____________________________

Address ____________________________  Total contract amount $ ____________________________  Month/year work began ____________________________

City ____________________________  State ____________________________  ZIP code ____________________________

Amount still due $ ____________________________  Month/year work ended ____________________________

Project number ____________________________  Project location ____________________________

Project owner ____________________________  Address ____________________________  City ____________________________

State ____________________________  ZIP code ____________________________

Did you have employees work on this project?  Yes [ ]  No [ ]

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 ____________________________

Signature ____________________________  Title ____________________________  Date ____________________________

Mail to: Minnesota Revenue, Mail Station 6610, St. Paul, MN 55146-6610 Phone: 651-282-9999 or 1-800-657-3594 (TTY: Call 711 for Minnesota Relay).

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 ____________________________

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MINNESOTA • REVENUE

Form IC134 Instructions

Withholding Affidavit
No state agency or local unit of government can make final payment to a contractor until the Department of Revenue has certified that the contractor and any subcontractor have fulfilled the requirements of Minnesota withholding tax laws.

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 submit an affidavit to the Department of Revenue to receive a confirmation of compliance.

Use of Information
The Department of Revenue needs all the requested information to determine if you have met the state income tax withholding requirements. If all required information is not provided, Form 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.

Minnesota Tax ID Number
You must have a Minnesota tax ID number if you have employees who work in Minnesota. You must enter your Minnesota tax ID number on Form IC134.

If you don't have a Minnesota tax ID number, apply online at www.revenue.state.mn.us or by calling our Business Registration Office at 651-282-5225 or 1-800-657-3605.

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

Submit Affidavit
Form IC134 cannot be processed by the Department of Revenue until you finish the work. If you submit the form before the project is completed, it will be returned to you unprocessed.

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

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

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

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 IC134.

You may submit your withholding affidavit either electronically or by mail. This affidavit must be certified and returned before the state or any of its subdivisions can make final payment for your work.

For an immediate response: Complete and submit your withholding affidavit electronically. Go to www.revenue.state.mn.us and choose Withholding Tax. Under the File and Pay tab, click on IC134 Affidavit for Contractors.

You may complete and mail Form IC134 to: Minnesota Revenue, Mail Station 6610, St. Paul, MN, 55146-6610. If you have fulfilled the requirements of Minnesota withholding tax laws, the department will sign your affidavit and return it to you.

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

Information and Assistance
Additional forms and information, including fact sheets and frequently asked questions, are available on our website.

Website: www.revenue.state.mn.us
Email: withholding.tax@state.mn.us
Phone: 651-282-9999 or 1-800-657-3594.

TTY: Call 711 for Minnesota Relay

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