

Surety Deposits for Non-Minnesota Contractors

Business Entity or Minnesota Government Unit Making Deposit		Business Entity Minnesota Tax ID Number	
Contact Person	Contact Person's Address		Daytime Phone
Name of Non-Minnesota Contractor	Address	City	State ZIP Code
Minnesota Tax ID Number of Non-Minnesota Contractor	Project Description/Number		

Date of payment _____

- 1 Gross payment made to the contractor 1 _____
- 2 Withholding rate 2 _____ .08
- 3 Amount to withhold from payment (*multiply line 1 by line 2*) 3 _____
 Send this amount to the address below. Make check payable to Minnesota Revenue.

Mail to: Minnesota Revenue, Mail Station 6501, St. Paul, MN 55146-6501

Form SDD Instructions

Surety Deposit Law

If you hire or contract with a non-Minnesota contractor to perform construction work in Minnesota, you must withhold 8 percent (.08) of their compensation as a Minnesota surety deposit. Payments are subject to 8 percent withholding only if the work was performed in Minnesota and the value of the contract exceeds \$50,000.

Purpose of Form SDD

Use Form SDD to make the deposits with the Minnesota Department of Revenue. Notify the contractor of the date and amount of the deposit because the contractor will need that information when requesting a refund.

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

This information is available in alternate formats.