



If you are a contractor who works on a project for the state of Minnesota or any of its local government subdivisions — such as a county, city or school district — you will need a certified Contractor Affidavit from the Minnesota Department of Revenue before you will receive your final payment.

How do I get a certified Contractor Affidavit? It's as easy as 1 – 2 – 3!

1. File and pay your Minnesota withholding tax.
2. Complete a Contractor Affidavit when your work on the project is done.
3. Submit all Contractor Affidavits to the Minnesota Department of Revenue.

If you complete your Contractor Affidavit electronically, you will receive immediate notification.

Note: If you are a prime contractor, you must collect a certified Contractor Affidavit from each of your subcontractors. Do not give them their final payment until you receive their certified Contractor Affidavit.

What you should know

If you hire or contract with a non-Minnesota contractor to perform construction work in Minnesota, you must withhold 8 percent of their compensation as a Minnesota surety deposit. For details, see Withholding Tax Fact Sheet 12, *Surety Deposits for Non-Minnesota Construction Contractors*.

Information and Assistance

For more information, go to www.revenue.state.mn.us and type **Contractor Affidavit** in the Search box.

If you have questions, contact us:

Income Tax and Withholding Division

Phone: 651-282-9999 or 1-800-657-3594

Email: withholding.tax@state.mn.us