

Form SDD, Surety Deposit for Non-Minnesota Contractor

Non-Minnesota Contractor Information

Entity from which the surety deposit was withheld

Name		Minnesota Tax ID Number	
Address	City	State	ZIP Code
Contact Person		Contact Person Phone Number	
Contract/Project Number	Project Location	Total Contract Amount	
Contract Period From	To	Contract completed? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Business Entity or Government Unit (Contract Owner) Making Deposit

Name		Minnesota Tax ID Number	
Address	City	State	ZIP Code
Contact Person	Contact Person Phone Number	Payment Date	
Period of Work Covered by The Payment From	To	Final payment for this contract? <input type="checkbox"/> Yes <input type="checkbox"/> No	

1	Gross payment made to the contractor	1	_____
2	Withholding rate	2	_____ .08
3	Deposit amount (multiply line 1 by line 2)	3	_____

Make your check payable to Minnesota Revenue. Write the non-Minnesota contractor's Minnesota tax ID number on the Memo line.

Mail form and check to:

Minnesota Department of Revenue
Mail Station 6501
600 N. Robert St.
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 % (.08) of each payment as a Minnesota surety deposit. Payments are subject to 8% 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 send the deposit to the Minnesota Department of Revenue each time you pay the contractor. Give a copy of this form to the non-Minnesota contractor. They will need this information when requesting a refund. Complete one form for each non-Minnesota contractor.

Before You Start

The non-Minnesota contractor must have a Minnesota tax ID number from the Department of Revenue.

If the non-Minnesota contractor does not have a Minnesota tax ID number, they may apply online at www.revenue.state.mn.us or by calling our Business Registration Office at 651-282-5225 or 1-800-657-3605.

Non-Minnesota Contractor Information

Keep a copy of this completed form. You will need this information to request a refund.

You can request a refund after you have filed and paid all required state and local withholding, sales and use, corporate franchise, and income taxes during the contract period. If you submitted Form SDE, Exemption from Surety Deposits for Non-Minnesota Contractors, but received a Surety Deposit Withholding Waiver from the department after the contract owner withheld surety deposits for the project, you can request a refund immediately.

To request a refund, complete Form SDR, *Refund of Surety Deposits for Non-Minnesota Contractors*. You have 3.5 years from the date the payment was made to claim 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.