



# DEPARTMENT OF REVENUE

## Form IC134, Contractor Affidavit

Company Name	Daytime Phone	Minnesota Tax ID Number		
Address	Total Contract Amount	Month/Year Work Began		
City	State	ZIP Code	Contract Amount Still Due	Month/Year Work Ended
Project Number	Project Location			
Contracting Government Entity				
Address	City	State	ZIP Code	

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

**Check one or more boxes that describes your involvement in the project and complete all information requested.**

Sole contractor (Business or individual, under contract with the governmental entity, who completed all work on the project without hiring subcontractors.)

Subcontractor (Business or individual hired by someone other than the governmental entity to complete work on the project.)

Name of contractor who hired you

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**Address**

Prime contractor (Business or individual who was responsible for completion of all or part of the project and hired subcontractors to help complete the project.) If you hired subcontractors, please list each subcontractor below. If you hired more than seven, attach a separate page listing all hired subcontractors. Include a copy of each subcontractor's Certificate of Compliance or Affidavit Number.

Business name

## Address

**Owner/Officer**

*I declare that this Form IC134, Contractor Affidavit, is correct and complete to the best of my knowledge and belief. The Department of Revenue may disclose and send copies of this form to the prime contractor of a subcontractor, and to any subcontractors of a prime contractor, and to the contracting agency under Minnesota Statute § 270B.09.*

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Contractor's Name (Print)

Title

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**Contractor's Signature**

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Date

**Mail to:** Minnesota Department of Revenue  
Mail Station 6610  
600 N. Robert St.  
St. Paul, MN 55146-6610

# Form IC134 Instructions

## Contractor Affidavit

No state agency or local unit of government can make final payment to a contractor until the Minnesota Department of Revenue has certified that the contractor and any subcontractor have fulfilled the requirements of Minnesota withholding tax laws. (See: Minnesota Statutes 290.92 and 270C.66)

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 a Form IC134 to us to receive approval.

## Minnesota Tax ID Number

You must have a Minnesota Tax ID Number if you have employees who work in Minnesota.

If you do not have a Minnesota ID number, apply online at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) or by calling our Business Registration Office at 651-282-5225 or 1-800-657-3605.

If you do not have employees and did all the work yourself, you do not need a Minnesota ID number. Instead, enter your Social Security Number or the FEIN for your business in the space for Minnesota ID number and explain who did the work.

## Submit Form IC134

We cannot process a Form IC134 until you and any subcontractors finish work on your project. If you submit the form before the project is completed, your Form IC134 will be denied.

If you have unpaid withholding related to wages paid under the project contract, Minnesota law requires certified payment before we can 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 either a confirmation page for electronically-submitted Forms IC134 or a Certificate of Compliance for Form IC134 from each 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 also a prime contractor. Complete both the subcontractor and prime contractor sections on a single Form IC134.

You may submit Form IC134 either electronically or by mail. If any of your subcontractors gave you a Certificate of Compliance for Form IC134, you must submit Form IC134 by mail or email.

For an immediate response, complete and submit your Form IC134 electronically. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and under **Businesses** choose **Withholding Tax**. Under the Contractor Affidavit Information accordion, choose **Submit Contractor Affidavit Electronically**.

If you're a prime contractor and one or more subcontractors submitted their Contractor Affidavit by mail, you must also submit your Contractor Affidavit by mail.

If we approve your Form IC134, we will send you a Certificate of Compliance for Form IC134. Give this letter to the person who hired you to receive final payment.

## Use of Information

All information on this form is required to determine if you have met your state income tax withholding requirements. If you do not provide all required information, we cannot process your Form IC134.

Certain information you provide on this Form is private or nonpublic data under state law. We will not share this information with others without your consent, including other government entities, unless allowed by state or federal law.

## Additional Information

If we have questions, we may ask you to provide additional documents related to the project. The Department will review all documents you submit to determine if you have met your state income tax withholding requirements.

## 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](http://www.revenue.state.mn.us)

Email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)

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

This information is available in alternate formats.