

SOUTH DAKOTA DEPARTMENT OF LABOR AND REGULATION  
**REEMPLOYMENT ASSISTANCE TAX DIVISION**

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## Affidavit of Concurrent Employment

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State of \_\_\_\_\_  
County of \_\_\_\_\_

\_\_\_\_\_, being duly sworn, does depose and say:  
*(name of person signing this form a.k.a. affiant)*

1. I hold the office indicated for the following common paymaster and related corporation(s) or liability company(ies) LLC(s) treated as corporations for federal income tax purposes:

Corporate or LLC Name	RA Tax Account Number	Position Held

And I have personal knowledge regarding the facts stated in this affidavit.

2. I understand that “concurrent employment” means simultaneous employment relationships between an individual, the common paymaster, and related corporations/LLCs. That those relationships require the performance of services by the employee for the benefit of the related corporations/LLCs, including the common paymaster, in exchange for wages that, if deductible for federal income tax, are deductible by the related corporations/LLCs.
3. That there is “concurrent employment” between the individual, the common paymaster, and the related corporation/LLC(s) listed below. That the employees perform services for the benefit of the related corporation/LLC(s), including the common paymaster, in exchange for wages that, if deductible for the purposes of federal income tax, are deductible by the related corporations/LLCs.
4. That the name and reemployment tax account number of the common paymaster is:

\_\_\_\_\_  
Name RA Tax Account Number

5. That the names and reemployment tax account numbers of the related corporations/LLCs are:

Related Corporation/ LLC	RA Tax Account Number

6. The following is a list of employees who are engaged in concurrent employment, their social security numbers, the quarter and year they were first engaged in concurrent employment, the name of the corporation/LLCs for which their services are performed (other than the common paymaster), the corporation/LLCs reemployment tax account numbers, and the physical locations where the services are performed:

Name of Employee	Social Security Number	Name of Corporation/LLC other than Common Paymaster	Quarter/Year first engaged	RA Tax Account numbers Reported under	Physical Locations where the Services are Performed

7. That I understand that “Any employing unit or any officer or agent of an employing unit or any other person who makes a false statement or representation knowing it to be false, or who knowingly fails to disclose a material fact to prevent or reduce the payment of benefits to any individual entitled thereto or to avoid becoming or remaining subject to this title or to avoid or reduce any contribution or other payment required from an employing unit under this title, or who intentionally fails or refuses to make any such contributions or other payment or to furnish any reports required hereunder or to produce or permit the inspection or copying of records as required hereunder, commits a Class 2 misdemeanor; and each such false statement or representation or failure to disclose a material fact and each day of such failure or refusal shall constitute a separate offense.” is punishable as provided in SDCL 61-5-54.

Signature of affiant \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_ by \_\_\_\_\_, who is personally known to me or has produced \_\_\_\_\_ as identification.

Notary Public Commission Number \_\_\_\_\_