State Withholding Tax Agencies

Alabama
Alabama Department of Revenue
Withholding Tax Returns
PO Box 327483
Montgomery, AL  36132-7483

Alaska
No withholding laws in effect.

Arizona
Arizona Department of Revenue
PO Box 29009
Phoenix, AZ  85038-9009

Arkansas
Arkansas Department of Finance and Administration
Withholding Unit
1816 West 7th Street, Room 1380
Little Rock, AR 72201

California
Form DE88
State of California
Employment Development Department
PO Box 826276
Sacramento, CA  94230-6276

Form DE9 and 9C
State of California
Employment Development Department
PO Box 989071
West Sacramento, CA  95798-9071

Colorado
Colorado Department of Revenue
1375 Sherman Street
Denver, CO  80261

Connecticut
Form CT-WH
CT Department of Revenue Services
PO Box 5055
Hartford, CT  06102-5055

District of Columbia
Office of Tax and Revenue
PO Box 96385
Washington, DC  20090-6385

Florida
No withholding laws in effect.

Georgia
For Forms G-1003 and paper Form W-2:
Georgia Department of Revenue
Processing Center
PO Box 105685
Atlanta, GA  30348-5685

All Remaining Forms
Georgia Department of Revenue
PO Box 105482
Atlanta, GA 30348-5482

Idaho
Idaho State Tax Commission
PO Box 76
Boise, ID  83707

 Illinois
Illinois Department of Revenue
PO Box 19052
Springfield, IL  62794-9052

Indiana
All forms must be filed online: at
https://www.in.gov/tdr/default.aspx

Iowa
All forms must be filed online at
https://efilepay.idr.iowa.gov/iaa_aaa/welcome.asp

Kansas
Kansas Department of Revenue
Withholding Tax Unit
915 SW Harrison Street
Topeka, KS  66625-0002

Louisiana
Louisiana Department of Revenue
PO Box 91017
Baton Rouge, LA 70821-9017

Maine
Maine Revenue Services
PO Box 1065
Augusta, ME  04332-1065
Taxpayers with ID# must file online at:
https://portal.maine.gov/icesa/

Kentucky
Kentucky Department of Revenue
Station 23A
501 High Street
Frankfort, KY  40601

Maryland
Comptroller of the Treasury
Withholding Tax Section
Income Tax Division
110 Carroll Street
Annapolis, MD  21411-0001
State Withholding Tax Agencies

Massachusetts
Q Fillers
Massachusetts Department of Revenue
PO Box 7042
Boston, MA 02204
https://wfb.dor.state.ma.us/webfile/business/Public/Webforms/Login/Login.aspx

M Filers
Massachusetts Department of Revenue
PO Box 7038
Boston, MA 02204

R Filers
Massachusetts Department of Revenue
PO Box 7034
Boston, MA 02204

Michigan
Michigan Department of Treasury
Sales, Use, and Withholding Tax
Treasury Building
Lansing, MI 48922

Minnesota
All forms must be filed at online at
www.taxes.state.mn.us or by phone at 800-570-3329

Mississippi
Mississippi Department of Revenue
PO Box 23075
Jackson, MS 39225-3075

Missouri
Form MO-941
Missouri Department of Revenue
PO Box 999
Jefferson City, MO 65108-0999

Form MO-W3:
Missouri Department of Revenue
PO Box 3330
Jefferson City, MO 65105-3330

Montana
Montana Department of Revenue,
PO Box 5835
Helena, MT 59604-5835

Nebraska
Nebraska Department of Revenue
PO Box 98915
Lincoln, NE 68509-8915

Nevada
No withholding laws in effect.

New Hampshire
No withholding laws in effect.

New Jersey
Form NJ-927 (State and SUI)
This form must be filed by Internet at:
www.state.nj.us/treasury/taxation

Form NJ-927W (State and SUI)
This form must be filed by Internet at:
www.state.nj.us/treasury/taxation

Forms NJ-W3 and W2 (state copy):
State of New Jersey Division of Taxation
Gross Income Tax
PO Box 333
Trenton, NJ 08646-0333

Form NJ-500
State of New Jersey
Income Tax Division of Taxation
PO Box 248
Trenton, NJ 08646-0248

New Mexico
Taxation and Revenue Department
PO Box 25128
Santa Fe, NM 87504-5128

New York
NYS Employment Contributions and Taxes
PO Box 4119
Binghamton, NY 13902-4119

North Carolina
North Carolina Department of Revenue
PO Box 25000
Raleigh, NC 27640

North Dakota
Office of State Tax Commission
Department 127
600 East Boulevard Avenue
Bismarck, ND 58505

Ohio
Forms IT-501:
Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229

Forms IT-941:
Ohio Department of Taxation
PO Box 182667
Columbus, OH 43218-2667

Forms IT-3 & W-2 (state copy)
Ohio Department of Taxation
PO Box 182667
Columbus, OH 43218-2667

Form IT-942
Ohio Department of Taxation
Withholding Tax Audit Section
4485 Northland Ridge Blvd.
Columbus, OH 43229
Attn: Quarterly Reconciliation Processor

Oklahoma
Oklahoma Tax Commission
Business Tax Division, (withholding)
PO Box 26860
Oklahoma City, OK 73126

Oregon
Oregon Department of Revenue
PO Box 14800
Salem, OR 97309-0920
State Withholding Tax Agencies

Pennsylvania
The following forms can also be filed online at www.etides.state.pa.us/

Form PA-501:
Pennsylvania Department of Revenue
PO Box 280401
Harrisburg, PA 17128-0401

Form W-2 Transmittal (REV-1667)
Pennsylvania Department of Revenue
PO Box 280412
Harrisburg, PA 17128-0412

Form PA W-3:
PA Department of Revenue
PO Box 280903
Harrisburg, PA 17128-0903

Puerto Rico
Department of the Treasury
Returns Processing Bureau
PO Box 9022501
San Juan, PR 00902-2501

Rhode Island
Forms with payments
Rhode Island Division of Taxation
Dept #200
PO Box 9703
Providence, RI 02940

Rhode Island
Forms without payment
Rhode Island Division of Taxation
One Capitol Hill, Suite 7
Providence, RI 02908-5800

South Carolina
Resident Employers
Payments should be made electronically or mailed to SCDOR.

Non-Resident Employers and Reconciliations
South Carolina Department of Revenue
PO Box 125
Columbia, SC 29214

South Dakota
No withholding laws in effect.

TENNESSEE
No withholding laws in effect.

Texas
No withholding laws in effect.

Utah
Utah State Tax Commission
Withholding Tax
210 North 1950 West
Salt Lake City, UT 84134

Vermont
Vermont Department of Taxes
PO Box 547
Montpelier, VT 05601-0547

Virginia
Forms VA-6 and W-2
Virginia Department of Taxation
PO Box 1278
Richmond, VA 23218-1278

Magnetic Media
Virginia Department of Taxation
PO Box 27264
Richmond, VA 23261-7264

West Virginia
Annual Reconciliation and Forms W-2
West Virginia Department of Tax and Revenue
Revenue Division
PO Box 3943
Charleston, WV 25339-3943

All Other Forms
West Virginia Dept. of Taxation and Revenue
Revenue Division
PO Box 1667
Charleston, WV 25326-1667

Washington
No withholding laws in effect.

Wisconsin
Form WT-6:
Wisconsin Department of Revenue
PO Box 930931
Milwaukee, WI 53293-0931
http://www.revenue.wi.gov/faqs/my_tax_account/index.html

Wisconsin
Forms WT-7, W-2, and 1099:
If no tax due:
Wisconsin Department of Revenue
PO Box 8920
Madison, WI 53708-8920
https://ww2.revenue.wi.gov/GenericFile/application?interpretation=1312148

If refund or tax due:
Wisconsin Department of Revenue
PO Box 8981
Madison, WI 53708-8981
https://ww2.revenue.wi.gov/GenericFile/application?interpretation=1312148

Wyoming
No withholding laws in effect.

3 March 2014