State Withholding Agencies

Alabama
All forms must be filed on at: https://myalabamataxes.alabama.gov

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
All forms must be filed online at: https://www.edd.ca.gov/Payroll_Taxes/e-Services_for_Business.htm

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

Connecticut
Form CT-941
CT Department of Revenue Services
PO Box 2931
Hartford, CT 06104-2931

Form CT-W3
CT Department of Revenue Services
PO Box 2930
Hartford, CT 06104-2930

Delaware
State of Delaware
Division of Revenue
PO Box 8754
Wilmington, DE 19899-8754

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

Hawaii
Hawaii Department of Taxation
PO Box 3827
Honolulu, HI 96812-3827

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.intax.in.gov/Web/Default.aspx

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

Kansas
Kansas Department of Revenue
Withholding Tax Unit

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

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://www.maine.gov/revenue/netfile/gateway2.htm

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

Massachusetts
Q Fillers
Massachusetts Department of Revenue
PO Box 7042
Boston, MA 02204
https://www.mass.gov/dor/e-services/masstaxconnect.html

Massachusetts Continued
M Fillers
Massachusetts Department of Revenue
PO Box 7038
Boston, MA 02204
https://www.mass.gov/dor/e-services/masstaxconnect.html

915 SW Harrison Street
Topeka, KS 66625-0002

March 2019
### State Withholding Agencies

<table>
<thead>
<tr>
<th>State</th>
<th>Agency</th>
<th>Address</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>R Filers</strong></td>
<td>Massachusetts Department of Revenue</td>
<td>PO Box 7034, Boston, MA 02204</td>
<td><a href="https://www.mass.gov/dor/e-services/masstaxconnect.html">https://www.mass.gov/dor/e-services/masstaxconnect.html</a></td>
</tr>
<tr>
<td><strong>Michigan</strong></td>
<td>Michigan Department of Treasury</td>
<td>PO Box 30324, Lansing, MI 48909-7824</td>
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<tr>
<td><strong>Minnesota</strong></td>
<td>All forms must be filed online at</td>
<td><a href="http://www.taxes.state.mn.us">www.taxes.state.mn.us</a> or by phone at 800-570-3329</td>
<td></td>
</tr>
<tr>
<td><strong>Mississippi</strong></td>
<td>Mississippi Department of Revenue</td>
<td>PO Box 23075, Jackson, MS 39225-3075</td>
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</tr>
<tr>
<td><strong>Missouri</strong></td>
<td>Form MO-941</td>
<td>Missouri Department of Revenue, PO Box 999, Jefferson City, MO 65108-0999</td>
<td></td>
</tr>
<tr>
<td><strong>Missouri</strong></td>
<td>Form MO-W3</td>
<td>Missouri Department of Revenue, PO Box 3330, Jefferson City, MO 65105-3330</td>
<td></td>
</tr>
<tr>
<td><strong>Montana</strong></td>
<td>Montana Department of Revenue</td>
<td>PO Box 5835, Helena, MT 59604-5835</td>
<td></td>
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<tr>
<td><strong>Nebraska</strong></td>
<td>Nebraska Department of Revenue</td>
<td>PO Box 98915, Lincoln, NE 68509-8915</td>
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<tr>
<td><strong>New Hampshire</strong></td>
<td>No withholding laws in effect.</td>
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<tr>
<td><strong>New Jersey</strong></td>
<td>Form NJ-927 (State and SUI)</td>
<td>This form must be filed online at: <a href="http://www.state.nj.us/treasury/taxation">www.state.nj.us/treasury/taxation</a></td>
<td></td>
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<tr>
<td><strong>New Jersey</strong></td>
<td>Form NJ-927W (State and SUI)</td>
<td>This form must be filed online at: <a href="http://www.state.nj.us/treasury/taxation">www.state.nj.us/treasury/taxation</a></td>
<td></td>
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<tr>
<td><strong>New Mexico</strong></td>
<td><strong>Forms NJ-W3 and W2 (state copy):</strong></td>
<td>State of New Jersey Division of Taxation</td>
<td></td>
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<tr>
<td></td>
<td>(Gross Income Tax)</td>
<td>PO Box 333, Trenton, NJ 08646-0333</td>
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<tr>
<td><strong>New York</strong></td>
<td>Form NJ-500</td>
<td>State of New Jersey</td>
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<tr>
<td></td>
<td>(Income Tax Division of Taxation)</td>
<td>PO Box 248, Trenton, NJ 08646-0248</td>
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<td></td>
<td>New Mexico</td>
<td>Taxation and Revenue Department</td>
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<td></td>
<td>PO Box 25128, Santa Fe, NM 87504-5128</td>
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<tr>
<td><strong>New York</strong></td>
<td>Form NJ-500</td>
<td>State of New Jersey</td>
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<tr>
<td></td>
<td>(All returns must be filed online at :</td>
<td><a href="http://www.tax.ny.gov/online/bus.htm">http://www.tax.ny.gov/online/bus.htm</a></td>
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<tr>
<td><strong>North Carolina</strong></td>
<td>North Carolina Department of Revenue</td>
<td>PO Box 25000, Raleigh, NC 27640 (NC-3, W2 and 1099 should be filed online at <a href="https://www.ncdot.gov/enc3">https://www.ncdot.gov/enc3</a>)</td>
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<tr>
<td><strong>Ohio</strong></td>
<td>Forms IT-501</td>
<td>Ohio Department of Taxation</td>
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<tr>
<td></td>
<td>PO Box 182667, Columbus, OH 43218-2667</td>
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<tr>
<td><strong>Ohio</strong></td>
<td>Form IT-941</td>
<td>Ohio Department of Taxation</td>
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<td>PO Box 182667, Columbus, OH 43218-2667</td>
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<tr>
<td><strong>Ohio</strong></td>
<td>Form IT-3 &amp; W-2 (state copy)</td>
<td>Ohio Department of Taxation</td>
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<td>PO Box 182667, Columbus, OH 43218-2667</td>
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<tr>
<td><strong>Ohio</strong></td>
<td>Form IT-942</td>
<td>Ohio Department of Taxation</td>
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<tr>
<td></td>
<td>Withholding Tax Audit Section</td>
<td>4485 Northland Ridge Blvd, Columbus, OH 43229 (Attn: Quarterly Reconciliation Processor)</td>
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<tr>
<td><strong>Oklahoma</strong></td>
<td>Oklahoma Tax Commission</td>
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<td></td>
<td>Business Tax Division, (withholding)</td>
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<tr>
<td></td>
<td>PO Box 26860, Oklahoma City, OK 73126</td>
<td><a href="https://oktap.tax.ok.gov/oktap/Web/">https://oktap.tax.ok.gov/oktap/Web/</a></td>
<td></td>
</tr>
<tr>
<td><strong>Oregon</strong></td>
<td>Oregon Department of Revenue</td>
<td>PO Box 14800, Salem, OR 97309-0920</td>
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<tr>
<td><strong>Pennsylvania</strong></td>
<td>The following forms can also be filed online at</td>
<td><a href="http://www.etides.state.pa.us/">www.etides.state.pa.us/</a></td>
<td></td>
</tr>
<tr>
<td><strong>Pennsylvania</strong></td>
<td>Form PA-501</td>
<td>Pennsylvania Department of Revenue</td>
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<tr>
<td></td>
<td>PO Box 280414, Harrisburg, PA 17128-0414</td>
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</tbody>
</table>
State Withholding Agencies

**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 280412
Harrisburg, PA 17128-0412

**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

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
SC Department of Revenue
Withholding
Columbia, SC 29214-0004.

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

**South Dakota**
No withholding laws in effect.

**Texas**
No withholding laws in effect.

**Utah**
All Forms must be filed online at:
http://taxexpress.utah.gov/

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

**Virginia**
*Forms VA-6 and W-2*
Virginia Department of Taxation
P.O. Box 27264
Richmond, VA 23261-6644

*Paper Forms with Payments*
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**
Forms WT-7, W-2, and 1099:

*If no tax due:*
Wisconsin Department of Revenue
PO Box 8981
Madison, WI 53708-8981
https://ww2.revenue.wi.gov/GenericFile/application?inter
view=1312148

*If refund or tax due:*
Wisconsin Department of Revenue
PO Box 8920
Madison, WI 53708-8920
https://ww2.revenue.wi.gov/GenericFile/application?inter
view=1312148

**Wyoming**
No withholding laws in effect.

**Texas**
No withholding laws in effect.

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