State Withholding Tax 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
**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-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.asp

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

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://portal.maine.gov/icesa/

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

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Massachusetts Continued

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

R Filers
Massachusetts Department of Revenue
PO Box 7034
Boston, MA  02204
https://www.mass.gov/dor/e-services/masstaxconnect.html

Michigan
Michigan Department of Treasury
PO Box 30324
Lansing, MI  48909-7824

Minnesota
All forms must be filed online at
to 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 online at:
www.state.nj.us/treasury/taxation

Form NJ-927W (State and SUI)
This form must be filed online 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 Box333
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
All returns must be filed online at:
http://www.tax.ny.gov/online/bus.htm

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**
Rhone Island Division of Taxation
Dept. #200
PO Box 9703
Providence, RI 02940

**Forms without payment**
Rhone 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.

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

**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 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://www2.revenue.wi.gov/GenericFile/application?inter view=1312148

*If refund or tax due:*
Wisconsin Department of Revenue
PO Box 8981
Madison, WI 53708-8981
https://www2.revenue.wi.gov/GenericFile/application?inter view=1312148

Wyoming
No withholding laws in effect.