

**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](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>

**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  
[www.taxes.state.mn.us](http://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](http://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](http://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**

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  
<https://oktap.tax.ok.gov/oktap/Web/>

**Oregon**

Oregon Department of Revenue  
PO Box 14800  
Salem, OR 97309-0920

**Pennsylvania**

The following forms can also be filed online at  
[www.etides.state.pa.us/](http://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

**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.

**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  
 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****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](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?interview=1312148>

**If refund or tax due:**

Wisconsin Department of Revenue  
 PO Box 8981

Madison, WI 53708-8981

<https://ww2.revenue.wi.gov/GenericFile/application?interview=1312148>

**Wyoming**

No withholding laws in effect.