State Unemployment Insurance Tax Agencies

Alabama
All Alabama Unemployment forms must be filed online at: https://labor.alabama.gov/eGov/login.aspx

Alaska
Alaska Department of Labor and Workforce Development
Employment Security Tax
PO Box 115506
Juneau, AK  99811-5506

Arizona
Arizona Department of Economic Security
PO Box 52027
Phoenix, AZ  85072
Attn:  Accounting Manager

Arkansas
Department of Workforce Services
PO Box 8007
North Little Rock, AR  72203-8007

California
Form DE-9 and DE-9C
Employment Development Department
PO Box 989071
West Sacramento, CA  95798-9071
Form DE-88
Employment Development Department
P.O. Box 826276
Sacramento, CA  94230-6276

Colorado
Colorado Department of Labor and Employment
PO Box 956
Denver, CO  80201-0956

Connecticut
State of Connecticut Department of Labor
Employment Security Division
PO Box 2940
Hartford, CT  06104-2940

Delaware
Delaware Department of Labor
Division of Unemployment Insurance
PO Box 41785
Philadelphia, PA  19101-1785

District of Columbia
Department of Employment Service
Office of Unemployment Compensation
4058 Minnesota Avenue NE, 4th Floor
Washington, DC  20019

Florida
Florida Department of Revenue
5050 West Tennessee Street
Tallahassee, FL  32399-0180
All employers are encouraged to file online at https://brtx-fl-uc.bswa.net/(S(nmt5rt55xdtx3cinovbapa55))/UCT6Log inAZ.aspx

Georgia
Georgia Department of Labor
PO Box 740234
Atlanta, GA  30374-0234

Hawaii
Department of Labor and Industrial Relations
Unemployment Insurance Division
830 Punchbowl Street, Rm 437
Honolulu, HI  96813

Idaho
Idaho Commerce & Labor
Cashier’s Unit
317 West Main Street
Boise, ID  83735-0610

Illinois
Illinois Department of Employment Security
PO Box 19300
Springfield, Illinois 62794-9300

Indiana
Indiana Department of Workforce Development
PO Box 7054
Indianapolis, IN  46207-7054

Iowa
All Iowa unemployment forms must be filed online at https://www.myiowaui.org/UITIPTaxWeb/

Kansas
Kansas Department of Human Resources
PO Box 400
Topeka, KS  66601-0400
Taxpayers with IDs must file online at https://www.uitax.dol.ks.gov/brloginregsel.asp

Kentucky
Commonwealth of Kentucky
Division of Unemployment Insurance
PO Box 948
Frankfort, KY  40602-0948

Louisiana
All Louisiana Unemployment forms must be filed online at https://laors.laworks.net/employerportal/anonymoususerscreens/

Maine
Maine Revenue Services
PO Box 1065
Augusta, ME  04332-1065

Maryland
State of Maryland Department of Labor, Licensing and Regulation
Division of Unemployment Insurance
PO Box 17291
Baltimore, MD  21297-7291

September 2017
Massachusetts
All Massachusetts unemployment forms must be filed online at http://www.mass.gov/lwd/unemployment-insur/employers/.

Michigan
MI Unemployment Insurance Agency
Tax Office
PO Box 33598
Detroit, MI 48232 – 5598

Minnesota
Minnesota unemployment returns must be filed online at www.uimn.org

Mississippi
Mississippi Employment Security Commission
PO Box 22781
Jackson, MS 39225-2278

Missouri
Missouri Division of Employment Security
PO Box 888
Jefferson City, MO 65102-0888

Montana
Montana Department of Labor and Industry
PO Box 6339
Helena, MT 59604-6339

Nebraska
Nebraska Department of Labor
Unemployment Insurance Division
Box 94600
Lincoln, NE 68509-4600

New Hampshire
New Hampshire Employment Security
Attn: Cashier
45 Fruit Street
Concord, NH 03301

New Jersey
Form NJ-927
This form must be filed online at: www.state.nj.us/treasury/taxation
Form NJ-927W
This form must be filed by online at: www.state.nj.us/treasury/taxation

New Mexico
This form must be filed online at http://www.dws.state.nm.us/

New York
All forms must be filed online at http://labor.ny.gov/ui/Authentication/index.shtm
Combined with state return

North Carolina
Division of Employment Security of North Carolina
700 Wade Avenue
PO Box 26504
Raleigh, NC 27611

North Dakota
Job Service North Dakota
UI Tax & Field Services
PO Box 5507
Bismarck, ND 58506-5507

Ohio
Ohio Department of Job & Family Services
Bureau of UC Tax Contribution Section
PO Box 182404
Columbus, Ohio 43218-2413

Oklahoma
All forms must be filed online
https://eztaxexpress.oesc.state.ok.us/

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

Pennsylvania
All Pennsylvania unemployment forms must be filed online at http://www.dli.state.pa.us/portal/server.pt/community/l_i_home/5278

Puerto Rico
All forms must be filed online

Rhode Island
Rhode Island Division of Taxation
Employer Tax Section
One Capitol Hill, Suite 36
Providence, RI 02908-5829

South Carolina
South Carolina Department of Employment and Workforce
Attn: Contribution Section
PO Box 7103
Columbia, SC 29202

South Dakota
South Dakota Department of Labor
Unemployment Insurance Division
PO Box 4730
Aberdeen, SD 57402-4730
Tennessee
Tennessee Department of Labor and Workforce Development
Employer Accounts Operations
PO Box 101
Nashville, TN  37202-0101

Texas
This form must be filed online at http://www.twc.state.tx.us

Utah
Utah Department of Workforce Services
140 East 300 South
Salt Lake City, UT  84111

Vermont
Vermont Department of Labor
Attn: Employer Services
PO Box 488
Montpelier, VT  05601-0488

Virginia
Virginia Employment Commission
P.O. Box 1358
Richmond, VA  23218

Washington
Washington Employment Security Department
PO Box 34729
Seattle, WA  98124-1729

West Virginia
West Virginia Bureau of Employment Programs
Unemployment Compensation Division
Contributions Accounting
PO Box 106
Charleston, WV  25321-0106

Wisconsin
Returns without payment or reimbursable returns:
Department of Workforce Development
PO Box 7945
Madison, WI  53707-7945

Returns with payment:
Department of Workforce Development
PO Box 78960
Milwaukee, WI  53278-0960

Wyoming
Employer Tax Division
PO Box 2648
Casper, WY  82602-2648