

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.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://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 Filers

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>

State Withholding Agencies

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 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 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
(NC-3, W2 and 1099 should be filed online at
<https://www.ncdor.gov/enc3>

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/ /](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/

Form PA-501:

Pennsylvania Department of Revenue
PO Box 280414
Harrisburg, PA 17128-0414

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.

Tennessee

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

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?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.