

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

Form DE-88
must be filed online at:
https://www.edd.ca.gov/Payroll_Taxes/e-Services_for_Business.htm

Colorado

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

Connecticut

State of Connecticut Department of Labor
Employment Security Division
200 Follybrook Blvd
Wethersfield, CT 06109

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\(nmt5rt55xdtx3cinovbapa55\)\)/UCT6LoginAZ.aspx](https://brtx-fl-uc.bswa.net/(S(nmt5rt55xdtx3cinovbapa55))/UCT6LoginAZ.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 Department of 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

All Indiana Unemployment forms must be filed online at: <https://uplink.in.gov/ESS/ESSLogon.htm>

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.dol.ks.gov/KansasEmployer.aspx>

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

Massachusetts

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

State Unemployment Insurance Tax Agencies

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

Nevada

State of Nevada
Employment Security
Division of the Department of Employment, Training,
and Rehabilitation
500 East Third Street
Carson City, NV 89713-0030

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/i_home/5278

Puerto Rico

All forms must be filed online
<https://patronos.dtrh.gobierno.pr/patronos/acercade.aspx?Id=228&M=286&F=12>.

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

State Unemployment Insurance Tax Agencies

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
<https://unemployment.wisconsin.gov/SUITESPortalWelcome/EmployerPortalWelcome.aspx?target=TaxWageFilingInfo.aspx>

Wisconsin Continued

Returns with payment:
Department of Workforce Development
PO Box 78960
Milwaukee, WI 53278-0960
<https://unemployment.wisconsin.gov/SUITESPortalWelcome/EmployerPortalWelcome.aspx?target=TaxWageFilingInfo.aspx>

Wyoming

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