

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 115596
Juneau, AK 99811-5596

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
<https://www.ctdol.state.ct.us/uitax/web-report.html#paper>

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
PO Box 96664
Washington, DC 20090-6664

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/employers>

Kentucky

Division of Unemployment Insurance
Attn: UI Tax Enforcement Branch
500 Mero St4th Floor – 4SC
Frankfort, KY 40601-1958
Kentucky Unemployment filings must be done online: <https://kewes.ky.gov/>

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

All Maryland unemployment forms must be filed online at <https://employer.beacon.labor.md.gov/>

Massachusetts

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

State Unemployment Insurance Tax Agencies

Michigan

All Michigan unemployment forms must be filed online at <https://miwam.unemployment.state.mi.us/EmpMiWAM/>

Minnesota

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

Mississippi

Mississippi unemployment returns must be filed at www.mdes.ms.gov.

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
Employers must file online at <http://ui.nv.gov/ess.html>

New Hampshire

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

New Jersey

Form NJ-927/Form NJ-927W
These forms must be filed online at https://www1.state.nj.us/TYTR_BusinessFilings/jsp/commmon/Login.jsp?taxcode=45

New Mexico

This form must be filed online at <https://www.dws.state.nm.us/en-us/>

New York

All forms must be filed online at <https://www.tax.ny.gov/online/>

Combined with state withholding return

North Carolina

Division of Employment Security of North Carolina
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 and Family Services
Contribution Section
PO Box 182404
Columbus, Ohio 43218-2404

Oklahoma

All forms must be filed online at <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 www.uctax.pa.gov

Puerto Rico

All forms must be filed online at <https://patronos.trabajo.pr.gov/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

All South Carolina unemployment forms must be filed online at <https://uitax.dew.sc.gov/>

South Dakota

South Dakota Department of Labor and Regulation
Reemployment Assistance Division
PO Box 4730
Aberdeen, SD 57402-4730

Tennessee

Tennessee Department of Labor and Workforce
Development & Employer Account Operation –
Report Audit
220 French Landing Drive
Nashville, TN 37243

Texas

This form must be filed online at <https://www.twc.state.tx.us/>

Utah

All unemployment returns must be filed electronically at <https://jobs.utah.gov/ui/Employer/EmployerHome.aspx>

Vermont

All Vermont unemployment forms must be filed online at <https://vitws.labor.vermont.gov/vitws/introexitpages/login.aspx>

Virginia

Virginia Employment Commission
PO Box 1358
Richmond, VA 23219

State Unemployment Insurance Tax Agencies

Washington

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

West Virginia

Workforce West Virginia
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