

State Withholding Agencies

Alabama All forms must be filed on at https://myalabamataxes.alabama.gov	Georgia <i>For Forms G-1003 and paper Form W-2</i> Georgia Department of Revenue Processing Center PO Box 105685 Atlanta, GA 30348-5685	Louisiana Louisiana Department of Revenue PO Box 91017 Baton Rouge, LA 70821-9017
Alaska No withholding laws in effect.	<i>All Remaining Forms</i> Georgia Department of Revenue PO Box 105482 Atlanta, GA 30348-5482	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
Arizona Arizona Department of Revenue PO Box 29009 Phoenix, AZ 85038-9009	Hawaii Hawaii Department of Taxation PO Box 3827 Honolulu, HI 96812-3827	Maryland Comptroller of the Treasury Revenue Administration Division Taxpay Service Section 110 Carroll Street Annapolis, MD 21411
Arkansas Arkansas Department of Finance and Administration Withholding Unit 1816 West 7th Street, Room 1380 Little Rock, AR 72201	Idaho Idaho State Tax Commission PO Box 76 Boise, ID 83707	Massachusetts <i>Q Filers</i> Massachusetts Department of Revenue PO Box 7042 Boston, MA 02204 https://www.mass.gov/dor/e-services/masstaxconnect.html
California All forms must be filed online at https://www.edd.ca.gov/Payroll_Taxes/e-Services_for_Business.htm	Illinois Illinois Department of Revenue PO Box 19052 Springfield, IL 62794-9052	<i>Massachusetts Continued</i> <i>M Filers</i> Massachusetts Department of Revenue PO Box 7038 Boston, MA 02204 https://www.mass.gov/dor/e-services/masstaxconnect.html
Colorado Colorado Department of Revenue 1375 Sherman Street Denver, CO 80261	Indiana All forms must be filed online at https://intime.dor.in.gov/eServices/	<i>R Filers</i> Massachusetts Department of Revenue PO Box 7034 Boston, MA 02204 https://www.mass.gov/dor/e-services/masstaxconnect.html
Connecticut <i>Form CT-941/Form CT-W3</i> All returns must be filed online https://portal.ct.gov/DRS/myconneCT/myconneCT	Iowa All forms must be filed online at https://efilepay.idr.iowa.gov/iao_aaa/welcome.asp	Michigan Michigan Department of Treasury PO Box 30324 Lansing, MI 48909-8274
Delaware State of Delaware Division of Revenue PO Box 8754 Wilmington, DE 19899-8754	Kansas Kansas Department of Revenue Withholding Tax Unit 300 SW 29th Street Topeka, KS 66611	
District of Columbia Office of Tax and Revenue PO Box 96385 Washington, DC 20090-6385	Kentucky Kentucky Department of Revenue Station 23A 501 High Street Frankfort, KY 40601	
Florida No withholding laws in effect.		

State Withholding Agencies

Minnesota

All forms must be filed online at <https://www.mndor.state.mn.us/tp/eservices/#1> 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 https://www1.state.nj.us/TYTR_BusinessFilings/jsp/common/Login.jsp?taxcode=45

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 <https://www.tax.ny.gov/online/>

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

All forms must be filed online at <https://gateway.ohio.gov/>

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

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
Providence, RI 02908-5800

State Withholding Agencies

South Carolina

Resident Employers

<https://mydorway.dor.sc.gov/>

Payments should **be made electronically or mailed to**
SC DOR, Withholding
PO Box 100161
Columbia, SC 29214-0004.

Refunds or zero tax due:

SC DOR, Withholding
PO Box 125
Columbia, SC 29214-0004

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
<https://tap.tax.utah.gov/TaxExpress>

Vermont

<https://myvtax.vermont.gov/>

Employers who are not mandated to file electronically may send their WHT-436

Vermont Department of Taxes
PO Box 547
Montpelier, VT 05601-0547
Attention: Business Tax Division

Virginia

Forms VA-6 and W-2

Virginia Department of Taxation
PO Box 27264
Richmond, VA 23261-6644

Washington

No withholding laws in effect.

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

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

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.