

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES	
State	AL
Agency	Department of Revenue Individual and Corporate Tax Division Withholding Tax Section
Address	P.O. Box 327480 Montgomery, AL 36132-7480
Phone	334-242-1300 334-242-1170
Fax	334-242-0112
Email	taxpolicy@revenue.alabama.gov
Website	https://www.revenue.alabama.gov/individual-corporate/withholding-tax-2/
State	AZ
Agency	Department of Revenue Income Tax Withholding Division
Address	P.O. Box 29009 Phoenix, AZ 85038-9009
Phone	602-255-2060 800-843-7196
Fax	602-542-2072
Email	taxpayerassistance@azdor.gov
Website	https://azdor.gov/business/withholding-tax
State	AR
Agency	Department of Finance and Administration Office of Income Tax Administration Withholding Tax Branch
Address	P.O. Box 8055 Little Rock, AR 72203-8055
Phone	501-682-7290
Fax	501-683-1036
Email	withholding@dfa.arkansas.gov
Website	www.dfa.arkansas.gov/income-tax/withholding-tax-branch/withholding-tax-forms-and-instructions

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State CA	
Agency	Employment Development Department Taxpayer Assistance Center
Address	P.O. Box 2068 Rancho Cordova, CA 95741-2068
Phone	888-745-3886
Fax	916-464-3504
Email	https://askedd.edd.ca.gov/s/ (Select category "Payroll Tax")
Website	https://edd.ca.gov/payroll_taxes
State CO	
Agency	Department of Revenue Taxation Division
Address	1375 Sherman St. Denver, CO 80261-0009
Phone	303-238-7378
Fax	303-866-3211
Email	DOR_TaxpayerService@state.co.us
Website	https://tax.colorado.gov/withholding-tax
State CT	
Agency	Department of Revenue Services Taxpayer Services Division
Address	450 Columbus Blvd., Ste. 1 Hartford, CT 06103
Phone	860-297-5962
Fax	800-382-9463
Email	drs@po.state.ct.us
Website	https://portal.ct.gov/DRS/Withholding-Taxes/Tax-Information

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State DE	
Agency	Department of Finance Division of Revenue Office of Business Taxes Carvel State Office Building
Address	820 North French St. Wilmington, DE 19801
Phone	302-577-8779 302-577-8230 800-292-7826
Fax	302-577-8202
Email	DOR_BusinessTax@delaware.gov
Website	https://revenue.delaware.gov
State DC	
Agency	Office of Tax and Revenue Office of the Chief Financial Officer
Address	1101 4th St., SW Washington, DC 20024
Phone	202-727-4829
Fax	202-442-6890
Email	taxhelp@dc.gov
Website	https://otr.cfo.dc.gov
State GA	
Agency	Department of Revenue Withholding Tax Unit
Address	1800 Century Blvd., Room 7100 Atlanta, GA 30345
Phone	404-417-2400 877-423-6711
Fax	404-417-2439
Email	taxpayer.services@dor.ga.gov
Website	https://dor.georgia.gov/taxes/withholding-tax-employers

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State		HI
Agency	Department of Taxation Taxpayer Services	
Address	P.O. Box 259 Honolulu, HI 96809-0259	
Phone	808-587-4242 800-222-3229	
Fax	808-587-1488	
Email	Taxpayer.Services@hawaii.gov	
Website	http://tax.hawaii.gov	
State		ID
Agency	State Tax Commission	
Address	P.O. Box 36 Boise, ID 83722-0410	
Phone	208-334-7660 800-972-7660	
Fax	208-334-5378	
Email	taxrep@tax.idaho.gov	
Website	https://tax.idaho.gov/taxes/income-tax/withholding/	
State		IL
Agency	Department of Revenue Willard Ice Bldg.	
Address	101 West Jefferson St. Springfield, IL 62702	
Phone	217-782-3336 800-732-8866 217-524-4772 (Business Hotline)	
Fax	None	
Email	REV.TA-BIT-WIT@illinois.gov	
Website	https://tax.illinois.gov/	

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State	
IN	
Agency	Department of Revenue Taxpayer Services Division
Address	P.O. Box 7222 Indianapolis, IN 46207-7222
Phone	317-232-2240
Fax	317-233-2329
Email	None
Website	https://www.in.gov/dor
State	
IA	
Agency	Department of Revenue Withholding Correspondence
Address	P.O. Box 10465 Des Moines, IA 50306-0465
Phone	515-281-3114 800-367-3388
Fax	515-242-6487
Email	idr@iowa.gov https://tax.iowa.gov/iowa-tax-question
Website	https://tax.iowa.gov
State	
KS	
Agency	Department of Revenue Withholding Tax
Address	P.O. Box 758572 Topeka, KS 66675-8572
Phone	785-368-8222 785-296-4937 (forms requests)
Fax	785-291-3614
Email	kdor_tac@ks.gov
Website	https://www.ksrevenue.gov/forms-btwh.html

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State	
KY	
Agency	Department of Revenue Employer Payroll Withholding
Address	P.O. Box 181, Station 57 Frankfort, KY 40602-0181
Phone	502-564-7287 502-564-3658
Fax	502-564-3685
Email	http://revenue.ky.gov/Get-Help/Pages/Contact-Us.aspx
Website	https://revenue.ky.gov/Business/Pages/Employer-Payroll-Withholding.aspx
State	
LA	
Agency	Department of Revenue
Address	P.O. Box 201 Baton Rouge, LA 70821-0201
Phone	225-219-7462 225-219-2200
Fax	225-219-2447
Email	https://revenue.louisiana.gov/Contact/ContactUs
Website	https://revenue.louisiana.gov/WithholdingTax
State	
ME	
Agency	Department of Administrative and Financial Services Maine Revenue Services Withholding Tax Division
Address	P.O. Box 1060 Augusta, ME 04332-1060
Phone	207-624-7661
Fax	207-624-9694
Email	withholding.tax@maine.gov
Website	https://www.maine.gov/revenue

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State	
MD	
Agency	Comptroller of Maryland Revenue Administration Division Taxpayer Service Section
Address	110 Carroll St. Annapolis, MD 21411-0001
Phone	410-260-7980 800-638-2937
Fax	410-974-2967
Email	taxhelp@marylandtaxes.gov
Website	https://www.marylandtaxes.gov/business/income/withholding/index.php
State	
MA	
Agency	Department of Revenue Taxpayer Services Division Customer Service Bureau
Address	P.O. Box 7010 Boston, MA 02204
Phone	617-887-6367
Fax	800-392-6089
Email	https://secure.dor.state.ma.us/dorportal/ContactUs?pageMode=C&type=TRUSTEETAX
Website	https://www.mass.gov/orgs/massachusetts-department-of-revenue
State	
MI	
Agency	Department of the Treasury Sales, Use, and Withholding Taxes Division
Address	P.O. Box 30427 Lansing, MI 48922
Phone	517-636-6925
Fax	517-636-4491
Email	treasSWU@michigan.gov
Website	https://www.michigan.gov/taxes

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State	
MN	
Agency	Department of Revenue
Address	Mail Station 6501 St. Paul, MN 55146-6501
Phone	651-282-9999 800-657-3594
Fax	651-556-5152
Email	withholding.tax@state.mn.us
Website	https://www.revenue.state.mn.us/withholding-tax
State	
MS	
Agency	Department of Revenue Withholding Tax Division
Address	P.O. Box 1033 Jackson, MS 39215-1033
Phone	601-923-7088
Fax	601-923-7188
Email	https://www.dor.ms.gov/contact-us
Website	https://www.dor.ms.gov/business/withholding-tax
State	
MO	
Agency	Department of Revenue Employer Withholding Tax
Address	P.O. Box 3375 Jefferson City, MO 65105-3375
Phone	573-751-3505
Fax	573-522-6816
Email	withholding@dor.mo.gov
Website	https://dor.mo.gov/taxation/business/tax-types/withholding/
State	
MT	
Agency	Department of Revenue Wage Withholding Taxes
Address	P.O. Box 5835 Helena, MT 59604-5835
Phone	406-444-6900 866-859-2254
Fax	406-444-0750
Email	DORCustomerAssistance@mt.gov
Website	https://mtrevenue.gov/taxes/#WageWithholdingTax

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State	
NE	
Agency	Department of Revenue
Address	P.O. Box 94818 Lincoln, NE 68509-4818
Phone	402-471-5729 800-742-7474
Fax	402-471-5608
Email	https://appengine.egov.com/apps/ne/ndr_contact_us_form
Website	https://revenue.nebraska.gov/
State	
NJ	
Agency	Department of the Treasury Division of Taxation
Address	P.O. Box 281 Trenton, NJ 08695-0281
Phone	609-292-6400
Fax	None
Email	https://www.nj.gov/treasury/assets/contact/taxation/contact-taxation.shtml
Website	https://www.nj.gov/treasury/taxation/
State	
NM	
Agency	Taxation and Revenue Department Tax Information/ Policy Office
Address	P.O. Box 630 Santa Fe, NM 87504-0630
Phone	505-827-0700
Fax	505-827-0331
Email	https://www.tax.newmexico.gov/send-us-a-message/
Website	www.tax.newmexico.gov
State	
NY	
Agency	Department of Taxation and Finance
Address	W. A. Harriman Campus Albany, NY 12227
Phone	518-485-6654
Fax	877-698-2910
Email	None
Website	https://www.tax.ny.gov/bus/wt/wtidx.htm

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State NC	
Agency	Department of Revenue Taxpayer Assistance-Withholding Tax
Address	P.O. Box 25000 Raleigh, NC 27640-0640
Phone	877-252-3052
Fax	None
Email	eNC3@ncdor.gov
Website	https://www.ncdor.gov/taxes-forms/withholding-tax
State ND	
Agency	Office of State Tax Commissioner
Address	600 East Boulevard Ave. Dept. 127 Bismarck, ND 58505-0599
Phone	701-328-2770 701-328-1248 701-328-3125
Fax	701-328-3700
Email	withhold@nd.gov
Website	https://www.tax.nd.gov/
State OH	
Agency	Department of Taxation Business Tax Division
Address	P.O. Box 530 Columbus, OH 43216-0530
Phone	888-405-4039 614-387-0232
Fax	614-387-1849
Email	https://tax.ohio.gov/help-center/email-us
Website	https://tax.ohio.gov/business/resources/employer-withholding

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State		OK
Agency	Oklahoma Tax Commission	
Address	2501 North Lincoln Blvd. Oklahoma City, OK 73194	
Phone	405-521-3125 405-521-3160 800-522-8165	
Fax	405-522-0576	
Email	https://oklahoma.gov/tax/contact/business.html	
Website	https://oklahoma.gov/tax/businesses/withholding.html	
State		OR
Agency	Department of Revenue Business Taxes Division	
Address	955 Center St. NE Salem, OR 97301-2555	
Phone	503-945-8091 800-356-4222	
Fax	503-945-8738	
Email	payroll.help.dor@oregon.gov questions.dor@oregon.gov	
Website	https://www.oregon.gov/dor/programs/businesses/Pages/Withholding-and-Payroll-tax.aspx	
State		PA
Agency	Department of Revenue Bureau of Business Trust Fund Taxes	
Address	P.O. Box 280904 Harrisburg, PA 17128-0904	
Phone	717-787-1064	
Fax	None	
Email	https://revenue-pa.custhelp.com	
Website	https://www.revenue.pa.gov/TaxTypes/EmployerWithholding/Pages/default.aspx	

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State	
PR	
Agency	Department of the Treasury
Address	P.O. Box 9024140 San Juan, PR 00902-4140
Phone	787-721-2020
Fax	787-723-7085
Email	info@hacienda.pr.gov
Website	https://hacienda.pr.gov/
State	
RI	
Agency	Division of Taxation Employer Tax Section
Address	One Capitol Hill Providence, RI 02908
Phone	401-574-8941
Fax	401-574-8915
Email	Tax.Collections@tax.ri.gov
Website	https://tax.ri.gov/tax-sections/withholding-tax
State	
SC	
Agency	Department of Revenue
Address	P.O. Box 125 Columbia, SC 29214
Phone	844-898-8542 Option 2 then Option 4
Fax	803-898-5822
Email	WithholdingTax@dor.sc.gov
Website	https://dor.sc.gov
State	
UT	
Agency	State Tax Commission
Address	210 North 1950 West Salt Lake City, UT 84134
Phone	801-297-2200 800-662-4335
Fax	801-297-7699 801-297-6358
Email	taxmaster@utah.gov
Website	http://tax.utah.gov

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State		VT
Agency	Department of Taxes Withholding Tax	
Address	P.O. Box 547 Montpelier, VT 05601-0547	
Phone	802-828-2551	
Fax	802-828-5787	
Email	tax.business@vermont.gov	
Website	https://tax.vermont.gov/business/withholding	
State		VA
Agency	Department of Taxation Office of Customer Services	
Address	P.O. Box 1115 Richmond, VA 23218-1115	
Phone	804-367-8037	
Fax	804-254-6111	
Email	TaxBusQuestions@tax.virginia.gov	
Website	https://www.tax.virginia.gov	
State		WV
Agency	State Tax Department Withholding Tax Unit	
Address	P.O. Box 3784 Charleston, WV	
Phone	25337-3784 304-558-8644 800-982-8297	
Fax	304-558-3269	
Email	TaxHelp@WV.Gov	
Website	https://tax.wv.gov/Pages/default.aspx	

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES

State	WI
Agency	Department of Revenue
Address	P.O. Box 8949 Madison, WI 53708
Phone	608-266-2776
Fax	608-267-0834
Email	DORSalesandUse@wisconsin.gov
Website	https://www.revenue.wi.gov/Pages/Withholding/home.aspx