

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	https://www.dfa.arkansas.gov/office/taxes/income-tax-administration/withholding-tax-branch/

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@ct.gov
Website	https://portal.ct.gov/DRS/Withholding-Taxes/Tax-Information
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

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES	
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
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/

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES	
State	IL
Agency	Department of Revenue
Address	Willard Ice Bldg. 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/
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
Website	https://revenue.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-us/
Website	https://revenue.louisiana.gov/businesses/tax-types/withholding/
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
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

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES	
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://web.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
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

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES	
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://revenue.mt.gov/taxes/#WageWithholdingTax
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://ne.accessgov.com/ndr/Forms/Page/ndr/ndr-contact-us-form/1
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/

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES	
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/contact-us/
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
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/

DIRECTORY OF STATE INCOME TAX WITHHOLDING AGENCIES	
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/employer-withholding
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.pa.gov/agencies/revenue/resources/tax-types-and-information/employer-withholding

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/withholding
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
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