

Directory of State and Local Income Tax Administrative Offices

Listed below are the website addresses, mailing addresses and telephone numbers of state and local agency offices that administer the withholding provisions of income tax and payroll tax laws.

ALABAMA

Department of Revenue
Income Tax Division, Withholding Tax Section
P.O. Box 327480
Montgomery, Ala. 36132-7480
(334) 242-1000; (334) 242-1300

Internet: <http://www.ador.state.al.us>

ARIZONA

Department of Revenue
1600 W. Monroe
P.O. Box 29009
Phoenix, Ariz. 85038-9009
(602) 255-2060 (Phoenix); 628-6421 (Tucson); 800-843-7196 (within Ariz.); (602) 542-2054 (withholding tax hotline)

Internet: <http://www.revenue.state.az.us>

ARKANSAS

Department of Finance and Administration
Revenue Division,
Income Tax Withholding Section
P.O. Box 9941, 72203
7th and Wolfe Street, 72201
Little Rock, Ark.
(501) 682-7290

Internet: <http://www.state.ar.us/revenue>

CALIFORNIA

Department of Employment Development
800 Capitol Mall
Sacramento, Calif. 95814
(916) 464-1056 (interstate office) (37 tax district offices, see p. 181:2513)

Internet: <http://www.edd.cahwnet.gov>

Internet: <http://www.ftb.ca.gov>

LOS ANGELES, CALIF.

City Clerk's Office Tax and Permit Division
City Hall, Room 101
Los Angeles, Calif. 90012
(213) 626-9271

Internet: <http://www.lacity.org>

SACRAMENTO, CALIF.

Administrative Services Department, Revenue Division
915 I Street, Room 104
Sacramento, Calif. 95814
(916) 264-8500

Internet: Not available

SAN FRANCISCO, CALIF.

City and County Tax Collector
875 Stevenson St., Room 220
San Francisco, Calif. 94103
(415) 554-4426

Internet: <http://www.sfgov.org>

COLORADO

Department of Revenue
1375 Sherman
Denver, Colo. 80261-0009
(303) 534-1208 or 800-332-2085

Internet: <http://www.revenue.state.co.us>

AURORA, COLO.

Director of Finance Treasury Division
1470 South Havana Street
Aurora, Colo. 80012
(303) 739-7057

Internet: <http://www.auroragov.org>

DENVER, COLO.

Director of Revenue Treasury Division
144 West Colfax Avenue
Denver, Colo. 80202
(303) 575-2644

Internet: <http://www.denvergov.org>

GREENWOOD, COLO.

City Treasury Sales Tax Division
6060 So. Quebec Street
Englewood, Colo. 80111-4591
(303) 773-0252

Internet: <http://www.greenwoodvillage.com>

SHERIDAN, COLO.

City Manager
4101 S. Federal Blvd.
Sheridan, Colo. 80110-5399
(303) 762-2200

Internet: <http://www.ci.sheridan.co.us>

CONNECTICUT

Department of Revenue
25 Sigourney Street
Hartford, Conn. 06106
(860) 297-5962 or 800-382-9463 (within Conn.)

Internet: <http://www.ct.gov>

DELAWARE

Division of Revenue, Withholding Division
820 North French Street
Wilmington, Del. 19801
(302) 577-3382

Internet: <http://www.state.de.us/revenue>

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WILMINGTON, DEL., (Earned Income Tax)

Department of Finance
Division of Earned Income Tax
800 French Street
Wilmington, Del. 19801
(302) 571-4315

Internet: <http://www.ci.wilmington.de.us/departments/finance.htm>

WILMINGTON, DEL., (License Tax)

Director of License Fees Collection
800 French Street
Wilmington, Del. 19801
(302) 571-4338

Internet: <http://www.ci.wilmington.de.us/departments/finance.htm>

DISTRICT OF COLUMBIA

Office of Tax and Revenue
941 North Capital St. N.E.
Washington, D.C. 20002
(202) 727-4829

Internet: <http://cfo.dc.gov>

GEORGIA

Department of Revenue Withholding Tax Unit
270 Washington St.
Room 504
Atlanta, Ga. 30334
(404) 656-4181

Internet: <http://www2.state.ga.us/Departments/DOR>

HAWAII

Department of Taxation
Taxpayer Services Branch
P.O. Box 259
Honolulu, Hawaii 96809-0259
(808) 587-4242 or 800-222-3229

Internet: <http://www.hawaii.gov/tax/tax.html>

IDAHO

State Tax Commission Income Tax Division
800 Park Plaza IV
Box 36
Boise, Idaho 83722
(208) 334-7797

Internet: <http://www2.state.id.us/tax/index.html>

ILLINOIS

Department of Revenue
101 W. Jefferson Street
P.O. Box 19015
Springfield, Ill. 62794-9015
(217) 782-3336 or 800-732-8866 (within Ill.)

Internet: <http://www.revenue.state.il.us>

CHICAGO, ILL.

Department of Revenue
121 N. LaSalle, Room 107
Chicago, Ill. 60602
(312) 744-7192

Internet: <http://www.cityofchicago.org/Revenue/>

INDIANA

Department of Revenue, Compliance Division
Indiana Government Center North
Indianapolis, Ind. 46204-2253
(317) 233-4016

Internet: <http://www.ai.org/dor/index.html>

IOWA

Department of Revenue & Finance
Hoover State Office Building
P.O. Box 10457
Des Moines, Iowa 50306-0457
(515) 281-3114 or 800-367-3388 (within Iowa)

Internet: <http://www.state.ia.us/tax>

KANSAS

Department of Revenue, Withholding Tax Unit
Robert B. Docking State Office Building
Topeka, Kan. 66625-0001
(913) 296-0222

Internet: <http://www.ink.org/public/kdor>

KENTUCKY

Revenue Cabinet
Frankfort, Ky. 40620
(502) 564-7270 (also 12 regional offices)

Internet: <http://www.revenue.ky.gov/revhome.htm>

LOUISVILLE, KY.

Louisville/Jefferson County Metro Revenue Commission
101 South 8th Street
Louisville, Ky. 40202
(502) 574-4860

Internet: <http://www.kyola.org/louisvillemetro/index.html>

LOUISIANA

Department of Revenue
P.O. Box 201
Baton Rouge, La. 70821-0201
(225) 925-4611

Internet: <http://www.rev.state.la.us>

MAINE

Maine Revenue Services Income Tax Division
State Office Building
Augusta, Maine 04333-0024
(207) 626-8475

Internet: <http://www.state.me.us/revenue/>

MARYLAND

Comptroller of the Treasury
Revenue Administration Division
Income Tax Building
Annapolis, Md. 21411-0001
(410) 260-7980

Internet: <http://www.comp.state.md.us> or

Internet: <http://www.marylandtaxes.com>

MASSACHUSETTS

Department of Revenue
100 Cambridge Street
P.O. Box 7022
Boston, Mass. 02204
(617) 727-4545 or 800-392-6089 (within Mass.) (also 13 regional offices)

Internet: <http://www.dor.state.ma.us/>

MICHIGAN

Department of the Treasury Sales, Use, and Withholding Taxes Division
430 W. Allegan Street
Lansing, Mich. 48922
(517) 373-3190 (also 12 regional offices)

Internet: <http://www.michigan.gov/treasury>

DETROIT, MICH.

Income Tax Division
City-County Building
Detroit, Mich. 48226
(313) 224-3315

Internet: <http://www.ci.detroit.mi.us>

MINNESOTA

Department of Revenue
Taxpayer Information Technical Support
10 River Park Plaza
St. Paul, Minn. 55146
(612) 282-9999 or 800-657-3594; Forms Requests: (612) 296-9118

Internet: <http://www.taxes.state.mn.us>

MISSISSIPPI

State Tax Commission
P.O. Box 960
Jackson, Miss. 39205
(601) 359-1141

Internet: <http://www.mstc.state.ms.us>

MISSOURI

Department of Revenue
Division of Taxation Withholding Tax Section
P.O. Box 3333
Jefferson City, Mo. 65105-3333
(573) 751-3683

Internet: <http://www.dor.state.mo.us>

KANSAS CITY, MO.

Division of Revenue, Taxpayer Services
City Hall
Kansas City, Mo. 64106
(816) 274-2091

Internet: <http://www.kcmo.org/index.htm>

ST. LOUIS, MO. (Earnings Tax)

Earnings Tax Division
City Hall
St. Louis, Mo. 63103
(314) 622-3291

Internet: <http://stlouis.missouri.org>

ST. LOUIS, MO. (Payroll Tax)

Collector of Revenue
City Hall
St. Louis, Mo. 63103
(314) 622-4101

Internet: <http://stlouis.missouri.org>

MONTANA

Department of Revenue, Withholding Tax Bureau
P.O. Box 5835
Helena, Mont. 59604-5835
(406) 444-3388

Internet: <http://discoveringmontana.com/revenue/css/default.asp>

NEBRASKA

Department of Revenue
Nebraska State Office Building
301 Centennial Mall South
P.O. Box 94818
Lincoln, Neb. 68509-4818
(402) 471-5729 or 800-742-7474 (also 6 regional offices)

Internet: <http://www.revenue.state.ne.us/index.html>

NEW JERSEY

Division of Taxation
Gross Income Tax
CN 248
Trenton, N.J. 08648-0248
(609) 588-2200 or 800-323-4400 (within New Jersey) (also 10 regional offices)

Internet: <http://www.state.nj.us/treasury/taxation/>

NEWARK, N.J.

Division of Revenue Collections
Special Taxes Unit
104 City Hall
Newark, N.J. 07102
(973) 733-8098

Internet: None available.

NEW MEXICO

Taxation and Revenue Department
P.O. Box 630
Santa Fe, N.M. 87509-0630
(505) 827-0700

Internet: <http://www.state.nm.us/tax/>

NEW YORK, NEW YORK CITY, YONKERS

Department of Taxation and Finance
Income Tax Bureau
W.A. Harriman Campus
Albany, N.Y. 12227-0125
(518) 438-8581 or 800-225-5829 (within New York) (also 12 district offices)

Internet: <http://www.tax.state.ny.us/>

NORTH CAROLINA

Department of Revenue
P.O. Box 25000
Raleigh, N.C. 27640
(919) 733-4626 (also branch offices in each county)

Internet: <http://www.dor.state.nc.us/>

NORTH DAKOTA

State Tax Commissioner
State Capitol
600 E. Boulevard Avenue
Bismarck, N.D. 58505-0599
800-638-2901, Ext. 3124 or (701) 328-3124 (also 3 district offices)

Internet: <http://www.state.nd.us/taxdpt/>

OHIO

Department of Taxation
P.O. Box 2476
Columbus, Ohio 43266-0076
(614) 846-6712 or 800-282-1780 (within Ohio) (also 7 district offices)

Internet: <http://tax.ohio.gov/>

School District Taxes: Internet: http://tax.ohio.gov/divisions/school_district_income/index.stm

Municipal Taxes: Internet: http://tax.ohio.gov/divisions/municipalities/municipal_income_tax.stm

AKRON, OH.

Division of Taxation
222 South Main Street, Suite 301
Akron, Ohio 44308
(330) 375-2290

Internet: <http://www.ci.akron.oh.us>

CINCINNATI, OH.

Income Tax Bureau
805 Central Avenue
Suite 600
Cincinnati, Ohio 45202
(513) 352-3838

Internet: <http://www.rcc.org/citytax> <http://www.rcc.org/citytax>

CLEVELAND, OH.

Municipal Income Tax Division
Central Collection Agency
1701 Lakeside Avenue
Cleveland, Ohio 44114
(216) 664-2070

Internet: <http://www.ccatax.ci.cleveland.oh.us>

COLUMBUS, OH.

Income Tax Division
50 West Gay Street, 4th Floor
Columbus, Ohio 43215
(614) 645-7646

Internet: <http://auditor.ci.columbus.oh.us/taxforms.html>

DAYTON, OH.

Division of Revenue and Taxation
101 West Third Street
P.O. Box 2806
Dayton, Ohio 45401
(513) 443-3500

Internet: <http://www.ci.dayton.oh.us>

TOLEDO, OH.

Commissioner of Taxation
City of Toledo
Division of Taxation
One Government Center, Suite 2070
Toledo, Ohio 43604
(419) 245-1662

Internet: <http://www.ci.toledo.oh.us>

YOUNGSTOWN, OH.

Director of Finance Income Tax Department
P.O. Box 539
Youngstown, Ohio 44501
(330) 742-8745

Internet: http://tax.ohio.gov/divisions/municipalities/municipal_forms_youngstown.stm (forms only)

OKLAHOMA

Withholding Tax Division
Oklahoma Tax Commission
2501 Lincoln Boulevard
Oklahoma City, Okla. 73194
(405) 521-3155 (also 6 district offices)
Internet: <http://www.oktax.state.ok.us>

OREGON

Department of Revenue
Revenue Building
955 Center Street, N.E.
Salem, Ore. 97310
(503) 378-4988 or 945-8091 (also 6 district offices); TDD (503) 945-8617
Internet: <http://www.dor.state.or.us>

MULTNOMAH COUNTY, ORE.

Tax Administrator
P.O. Box 279
Portland, Ore. 97207-0279
(503) 988-ITAX (4829)
Internet: www.multcotax.org
www.multcotax.org

OREGON TRANSIT DISTRICT TAXES

Oregon Department of Revenue
P.O. Box 14800
Salem, Ore. 97309-0920
(503) 945-8091 or (503) 378-4988
Internet: <http://www.dor.state.or.us/withhold/transit.html>

PENNSYLVANIA

Department of Revenue
Bureau of Business Trust Fund Taxes
Employer Tax Division
Department 280903
Harrisburg, Penn. 17128-0903
(717) 787-8201 (also 24 revenue district offices)
Internet: <http://www.revenue.state.pa.us>

PHILADELPHIA, PA.

Department of Revenue City of Philadelphia
1600 Arch Street, 4th Floor
Philadelphia, Penn. 19103
(215) 686-6602
Internet: <http://www.phila.gov>

PITTSBURGH, PA.

City and School District Treasurer
City-County Building
414 Grant Street
Pittsburgh, Penn. 15219
(412) 255-2528
Internet: <http://www.city.pittsburgh.pa.us/>

SCRANTON, PA.

Collector of Taxes
Income Tax Division
Scranton, Penn. 18503
(717) 963-6758
Internet: None available.

PUERTO RICO

Department of the Treasury
Bureau of Income Tax
Intendente Alejandro Ramirez Building
Paseo Covadonga, Stop 1
P.O. Box S-4515
San Juan, Puerto Rico 00903
(787) 725-8835
Internet: <http://www.hacienda.gobierno.pr>

RHODE ISLAND

Division of Taxation
One Capitol Hill
Providence, R.I. 02908-5800
(401) 277-6400
Internet: <http://www.tax.state.ri.us>

SOUTH CAROLINA

Department of Revenue and Taxation
Box 125
Columbia, S.C. 29214
(803) 737-4752 (also 8 branch offices)
Internet: <http://www.dor.state.sc.us/>

UTAH

State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-2200 or 800-662-4335 (within Utah)
Internet: <http://tax.utah.gov/index.html>

VERMONT

Department of Taxes
P.O. Box 547
Montpelier, Vt. 05601-0547
(802) 828-2551
Internet: <http://www.state.vt.us/tax/>

VIRGINIA

Department of Taxation
Division of Income Tax Withholding
P.O. Box 1880
Richmond, Va. 23282-1880
(804) 367-8037
Internet: <http://www.tax.state.va.us>

WEST VIRGINIA

State Tax Commissioner
Capitol Complex, Building 1, W417
Charleston, W.Va. 25305
(304) 558-3333 or 800-982-8297 (within W.Va.) (also 6 regional offices)
Internet: <http://www.state.wv.us/taxdiv>

WISCONSIN

Department of Revenue Income, Sales, Inheritance and Excise Tax Division
Compliance Bureau
P.O. Box 8910
Madison, Wis. 53708
(608) 266-2776 (also 30 branch offices)
Internet: <http://www.dor.state.wi.us/>