

# State Tax Departments

## Alabama

Department of Revenue  
50 North Ripley Street  
Montgomery, AL 36132-7470  
(334) 242-1170  
[www.ador.state.al.us](http://www.ador.state.al.us)

## Alaska

Department of Revenue  
P.O. Box 110400  
Juneau, AK 99811-0420  
(907) 465-2300  
[www.revenue.state.ak.us](http://www.revenue.state.ak.us)

## Arizona

Department of Revenue  
1600 West Monroe Street  
Phoenix, AZ 85007-2650  
(602) 255-3381  
Forms: (602) 542-4260  
[www.azdor.gov/](http://www.azdor.gov/)

## Arkansas

Department of Finance and Administration  
1509 West 7th Street  
Little Rock, AR 72201  
501-682-1100  
[www.dfa.arkansas.gov/Pages/default.aspx](http://www.dfa.arkansas.gov/Pages/default.aspx)

## California

California Franchise Tax Board  
P.O. Box 1468  
Sacramento, CA 95812-1468  
(800) 852-5711  
Forms: (800) 338-0505  
[www.ftb.ca.gov](http://www.ftb.ca.gov)

## Colorado

Department of Revenue  
1375 Sherman Street  
Denver, CO 80261  
(303) 238-SERV (7378)  
Forms: (303) 238-3278  
[www.colorado.gov/revenue](http://www.colorado.gov/revenue)

## Connecticut

Department of Revenue Services  
25 Sigourney Street, Suite 2  
Hartford, CT 06106-5032

## New Jersey

State of New Jersey  
New Jersey Division of Taxation  
Information and Publications Branch  
PO Box 281  
Trenton, NJ 08695-0281  
(609) 826-4400  
Forms: (609) 826-4500  
[www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation)

## New Mexico

Taxation and Revenue Department  
1100 S. St. Francis Drive  
P.O. Box 630  
Santa Fe, NM 87504-0630  
(505) 827-0369  
[www.tax.state.nm.us/](http://www.tax.state.nm.us/)

## New York City

NYC Tax Commission  
Municipal Building  
1 Centre Street, Room 396  
New York, NY 10007  
(212) 669-4410  
[www.nyc.gov/html/taxcomm/html/home/home.shtml](http://www.nyc.gov/html/taxcomm/html/home/home.shtml)

## New York State

Department of Taxation and Finance  
W.A. Harriman Campus  
Albany, NY 12227  
(518) 457-5181  
Forms: (800) 462-8100  
[www.tax.state.ny.us](http://www.tax.state.ny.us)

## North Carolina

North Carolina Department of Revenue  
Post Office Box 25000  
Raleigh, North Carolina, 27640-0640  
(877) 252-4052  
Forms: (877) 252-3052  
[www.dor.state.nc.us/](http://www.dor.state.nc.us/)

## North Dakota

Office of State Tax Commissioner  
600 East Boulevard Avenue, Dept.127  
Bismarck, ND 58505-0599  
(701) 328-7088 *or* (800) 638.2901  
Forms: (701) 328-1243

(860) 297-5962

[www.ct.gov/drs/site/default.asp](http://www.ct.gov/drs/site/default.asp)

### **Delaware**

Department of Finance  
Division of Revenue  
Carvel State Office Building  
820 North French Street  
Wilmington, DE 19801  
(302) 577-8200  
[revenue.delaware.gov/](http://revenue.delaware.gov/)

District of Columbia  
Office of Tax & Revenue  
941 North Capitol St., N.E., 1st Floor  
Washington, DC 20002  
(202) 727-4TAX  
[otr.cfo.dc.gov/otr/site/default.asp](http://otr.cfo.dc.gov/otr/site/default.asp)

### **Florida**

Department of Revenue  
5050 West Tennessee Street  
Tallahassee, FL 32399-0100  
(800) 352-3671  
[dor.myflorida.com/dor/](http://dor.myflorida.com/dor/)

### **Georgia**

Department of Revenue  
1800 Century Blvd., N.E.  
Atlanta, GA 30345-3205  
(877) 423-6711  
[www.etax.dor.ga.gov/](http://www.etax.dor.ga.gov/)

### **Hawaii**

Department of Taxation  
P.O. Box 259  
Honolulu, HI 96809-0259  
(800) 222-3229 *or* (808) 587.4242  
Forms: (808) 587-7572 or (800) 222-7572  
[www.state.hi.us/tax/tax.html](http://www.state.hi.us/tax/tax.html)

### **Idaho**

State Tax Commission  
P.O. Box 36  
Boise, ID 83722-0410  
(208) 334-7660 or (800) 972-7660  
[tax.idaho.gov/index.cfm](http://tax.idaho.gov/index.cfm)

### **Illinois**

Department of Revenue  
Willard Ice Building  
101 West Jefferson Street

[www.nd.gov/tax/](http://www.nd.gov/tax/)

### **Ohio**

Ohio Department of Taxation  
P.O. Box 530  
Columbus, Ohio 43216-0530  
(800) 282-1780  
[tax.ohio.gov/](http://tax.ohio.gov/)

### **Oklahoma**

Oklahoma Tax Commission  
P.O. Box 26800  
Oklahoma City, OK 73126-0800  
(405) 521-3160  
Forms: (405) 521-3108  
[www.oktax.state.ok.us](http://www.oktax.state.ok.us)

### **Oregon**

Department of Revenue  
955 Center Street, N.E.  
Salem, OR 97301  
(503) 378-4988  
[egov.oregon.gov/DOR/](http://egov.oregon.gov/DOR/)

### **Pennsylvania**

PA Department of Revenue  
Strawberry Square  
Harrisburg PA 17128-0101  
(717) 783-1405 or (888) PATAXES  
Forms by fax: (888) 728-2937  
[http://www.revenue.state.pa.us/portal/server.pt/community/revenue\\_home/10648](http://www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648)

### **Rhode Island**

Division of Taxation  
1 Capitol Hill  
Providence, RI 02908-5801  
(401) 574-8829  
Forms: (401) 574-8970  
[www.tax.state.ri.us](http://www.tax.state.ri.us)

### **South Carolina**

Department of Revenue  
301 Gervais Street  
P.O. Box 125  
Columbia, SC 29214  
(803) 898-5300  
Forms: (800) 768-3676  
[www.sctax.org/default.htm](http://www.sctax.org/default.htm)

### **South Dakota**

Department of Revenue and Regulation

Springfield, IL 62702  
(217) 782-3336 or (800) 732-8866  
[www.revenue.state.il.us](http://www.revenue.state.il.us)

### **Indiana**

Department of Revenue 100 N. Senate Ave.  
Indianapolis, IN 46204  
(317) 232-2240  
Forms: (317) 615-2581  
[www.in.gov/dor/index.htm](http://www.in.gov/dor/index.htm)

### **Iowa**

Department of Revenue  
Hoover State Office Building  
1305 E. Walnut  
Des Moines, Iowa 50319  
(515) 281-3114  
Forms: (515) 281-7239  
[www.iowa.gov/tax/](http://www.iowa.gov/tax/)

### **Kansas**

Department of Revenue  
Docking State Office Building  
Room 150  
915 SW Harrison Street  
Topeka, KS 66612  
(785) 368-8222  
Forms: (785) 296-4937  
[www.ksrevenue.org/](http://www.ksrevenue.org/)

### **Kentucky**

Kentucky Department of Revenue  
501 High Street  
Frankfort, KY 40620  
(502) 564-4581  
[revenue.ky.gov/](http://revenue.ky.gov/)

### **Louisiana**

Department of Revenue  
P.O. Box 201  
Baton Rouge, LA 70821  
(225) 219-0102  
Forms: (225) 219-2690  
[www.rev.state.la.us](http://www.rev.state.la.us)

### **Maine**

Maine Revenue Services  
24 State House Station  
Augusta, ME 04333-0024  
(207) 626-8475  
[www.maine.gov/revenue/](http://www.maine.gov/revenue/)

445 E. Capitol Avenue  
Pierre, SD 57501  
(605) 773-3311  
[www.state.sd.us/drr2/Revenue.html](http://www.state.sd.us/drr2/Revenue.html)

### **Tennessee**

Department of Revenue  
500 Deaderick Street  
Andrew Jackson Building  
Nashville, TN 37242  
(615) 253-0600  
[state.tn.us/revenue/](http://state.tn.us/revenue/)

### **Texas**

Comptroller of Public Accounts  
P.O. Box 13528, Capitol Station  
Austin, TX 78711-3528  
(877) 662-8375  
[www.cpa.state.tx.us](http://www.cpa.state.tx.us)

### **Utah**

State Tax Commission  
210 N. 1950 West  
Salt Lake City, UT 84134  
(801) 297-2200 or (800) 662-4335  
[www.tax.utah.gov/](http://www.tax.utah.gov/)

### **Vermont**

Department of Taxes  
133 State Street  
Montpelier, VT 05633  
(866) 828-2865  
Forms: (802) 828-2515  
[www.state.vt.us/tax/index.shtml](http://www.state.vt.us/tax/index.shtml)

### **Virginia**

Department of Taxation  
Office of Customer Services  
P.O. Box 1115  
Richmond, VA 23218-1115  
(804) 367-8031  
Forms: 804-440-2541  
[www.tax.virginia.gov/](http://www.tax.virginia.gov/)

### **Washington**

Washington State Department of Revenue  
Taxpayer Services  
PO Box 47478  
Olympia, WA 98504-7478  
(800) 647-7706  
[dor.wa.gov/content/home/](http://dor.wa.gov/content/home/)

**Maryland**

Comptroller of Maryland  
80 Calvert Street  
Annapolis, MD 21404  
(410) 260-7980 or (800) MD TAXES  
[www.comp.state.md.us](http://www.comp.state.md.us)

**Massachusetts**

Department of Revenue  
P.O. Box 7010  
Boston, MA 02204  
(617) 887-6367  
[www.mass.gov/dor](http://www.mass.gov/dor)

**Michigan**

Department of Treasury  
Michigan Department of Treasury  
Lansing MI 48922  
(517) 373-3200  
Forms:(800) 827-4000  
[www.michigan.gov/treasury](http://www.michigan.gov/treasury)

**Minnesota**

Minnesota Department of Revenue  
600 N. Robert Street  
St. Paul, MN 55101  
(651) 296-3781 or 1-800-652-9094  
[www.taxes.state.mn.us](http://www.taxes.state.mn.us)

**Mississippi**

State Tax Commission  
P.O. Box 1033  
Jackson, MS 39215-1033  
(601) 923-7000  
Forms: (601) 923-7815  
[www.mstc.state.ms.us/](http://www.mstc.state.ms.us/)

**Missouri**

Missouri Department of Revenue  
Harry S Truman State Office Building  
301 West High Street  
Jefferson City, MO 65101  
(573) 751-4450  
Forms: (800) 877-6881  
[dor.mo.gov/](http://dor.mo.gov/)

**Montana**

Department of Revenue  
P.O. Box 5805  
Helena, MT 59604-5805  
(406) 444-6900  
[revenue.mt.gov/revenue/](http://revenue.mt.gov/revenue/)

**West Virginia**

West Virginia Department of Revenue  
State Capitol  
Building 1, W-300  
Charleston, WV 25305  
Post Office Box 963  
Charleston, WV 25324-0963  
(304) 558-0211  
Forms: (304) 344-2068 or (800) 422-2075  
[www.wvrevenue.gov/](http://www.wvrevenue.gov/)

**Wisconsin**

Department of Revenue  
P.O. Box 8906  
Madison, WI 53708-8906  
Phone: (608) 266-2772  
Forms: (608) 266-1961  
[www.dor.state.wi.us](http://www.dor.state.wi.us)

**Wyoming**

Department of Revenue  
Herschler Bldg., 2nd Floor West  
Cheyenne, WY 82002-0110  
(307) 777-7961  
[revenue.state.wy.us](http://revenue.state.wy.us)

**U.S. TERRITORIES & POSSESSIONS****American Samoa**

Office of the Governor  
A.P. Lutali  
Executive Office Building  
Pago Pago American Samoa 96799  
(684) 633-4116  
[americansamoa.gov/](http://americansamoa.gov/)

**Guam**

Dept. of Revenue & Taxation  
Taxpayer Services Division  
P.O. Box 23607  
GMF, Guam 96921  
(671) 635-1840  
<https://www.guamtax.com/>

**Northern Mariana Islands**

Division of Revenue and Taxation  
Commonwealth of the Northern  
Mariana Islands  
P. O. Box 5234, CHRB  
Saipan, MP 96950  
(670) 664-1000  
[www.dof.gov.mp/rev/](http://www.dof.gov.mp/rev/)

**Puerto Rico**

**Nebraska**

Department of Revenue  
P.O. Box 94818  
301 Centennial Mall South  
Lincoln, NE 68509-4818  
(402) 471-5729

[www.revenue.state.ne.us/index.html](http://www.revenue.state.ne.us/index.html)

**Nevada**

Department of Taxation  
1550 College Parkway  
Carson City, NV 89706  
(775) 684-2000

[tax.state.nv.us/](http://tax.state.nv.us/)

**New Hampshire**

Department of Revenue Administration  
109 Pleasant Street  
Concord, NH 03301  
(603) 271-2191

Forms: (603) 271-2192

[www.nh.gov/revenue/](http://www.nh.gov/revenue/)

Department of the Treasury

P.O. Box 9024140

San Juan, P.R. 00902-4140

(787) 721-2020

[www.hacienda.gobierno.pr/](http://www.hacienda.gobierno.pr/)

**Virgin Islands**

VI Bureau of Internal Revenue

9601 Estate Thomas

St. Thomas, VI 00802

(340) 774-5865 **or** (340) 914-9303

[www.viirb.com](http://www.viirb.com)