

**VOLUME 7B, APPENDIX J: “STATE TAX OFFICES”****SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an asterisk (\*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue and underlined font**.

The previous version dated **January 2019** is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
All	Updated hyperlinks and formatting to comply with current administrative instructions.	Revision
Title	Changed the title from “State Tax Reporting” to “State Tax Offices” to align with the information from Treasury’s Financial Manual.	Revision
Puerto Rico	Updated address for Puerto Rico.	Revision

## APPENDIX J

STATE TAX OFFICES

State	Tax Office	State	Tax Office
Alabama	Department of Revenue Income Tax Division Montgomery, AL 36102	Indiana	Gross Income Tax Division Indianapolis, IN 46204
Arizona	State Tax Commission Phoenix, AZ 85007	Iowa	Department of Revenue Lucas State Office Building Des Moines, IA 50319
Arkansas	Department of Finance and Administration Little Rock, AR 72203	Kansas	Department of Revenue Topeka, KS 66625
California	Franchise Tax Board Sacramento, CA 95876	Kentucky	Department of Revenue Frankfort, KY 40601
Colorado	Department of Revenue Denver, CO 80203	Louisiana	Department of Revenue Baton Rouge, LA 70821
Connecticut	Taxpayer Services Department of Revenue 92 Farmington Avenue Hartford, CT 06105	Maine	Bureau of Taxation Augusta, ME 04330
Delaware	Department of Finance 601 Delaware Avenue Wilmington, DE 19899	Maryland	Comptroller of the Treasury Income Tax Division Annapolis, MD 21404
District of Columbia	Department of Finance and Revenue Municipal Center Washington, DC 20001	Massachusetts	Department of Corporations and Taxation Boston, MA 02133
Georgia	Department of Revenue Trinity Washington Building Atlanta, GA 30334	Michigan	Department of Management and Budget Lansing, MI 48913
Hawaii	Department of Taxation Honolulu, HI 96813	Minnesota	Department of Revenue Centennial Office Building St Paul, MN 55145
Idaho	State Tax Commission P.O. Box 36 Boise, ID 83722	Mississippi	State Tax Commission P.O. Box 960 Jackson, MS 39205
Illinois	Department of Revenue Springfield, IL 62708	Missouri	Department of Revenue Jefferson City, MO 65101

## APPENDIX J

**STATE TAX OFFICES**

(Continued)

State	Tax Office	State	Tax Office
Montana	Department of Revenue Mitchell Building Helena, MT 59620	Pennsylvania	Department of Revenue Harrisburg, PA 17127
Nebraska	Department of Revenue Lincoln, NE 68509	Puerto Rico	Director, Income Tax Division Treasury Department P.O. Box 9021410 San Juan, PR 00902-4140
New Jersey	Department of the Treasury State House Trenton, NJ 08625	Rhode Island	Department of Administration State House Providence, RI 02903
New Mexico	Department of Finance and Administration State Capitol Santa Fe, NM 87501	South Carolina	State Tax Commission Columbia, SC 29201
New York	Department of Taxation and Finance State Campus Albany, NY 12227	Utah	Department of Finance 147 State Capitol Salt Lake City, UT 84114
North Carolina	Department of Revenue Raleigh, NC 27640	Vermont	Executive Department State of Vermont Montpelier, VT 05602
North Dakota	State Tax Commission Bismarck, ND 58505	Virginia	Department of Taxation Richmond, VA 23215
Ohio	Department of Taxation Columbus, OH 43215	West Virginia	State Tax Department Charleston, WV 25305
Oklahoma	State Tax Commission Oklahoma City, OK 73105	Wisconsin	Department of Revenue Madison, WI 53702
Oregon	Department of Revenue Salem, OR 97310-2555	Commonwealth of Northern Mariana Islands	Department of Finance P.O. Box 5234 CHRB Saipan, MP 96950

**NOTE:** Information shown in this appendix was extracted from the Financial Management Service, [Treasury Financial Manual, Volume 1, Part 6, Chapter 5000, Appendix 2](#). Forty-one states, the District of Columbia, Commonwealth of Northern Mariana Island, and Puerto Rico have [withholding agreements with the Secretary of the Treasury](#). Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming do not [impose personal income taxes](#). New Hampshire and Tennessee only apply tax to [investment income](#) (interest and dividends).