

Appendix 2

LIST OF STATES, EFFECTIVE DATES, AND ADDRESSES OF TAX OFFICES WITH WHICH THE SECRETARY OF THE TREASURY HAS WITHHOLDING AGREEMENTS

State	Effective Date	Tax Office
Alabama	July 1, 1977	Department of Revenue Income Tax Division Montgomery 36102
Arizona	October 29, 1977	State Tax Commission Phoenix 85007
Arkansas	July 1, 1977	Department of Finance and Administration Little Rock 72203
California	July 1, 1977	Franchise Tax Board Sacramento 95876
Colorado	July 1, 1977	Department of Revenue Denver 80203
Connecticut	October 22, 1991	Taxpayer Services Department of Revenue 92 Farmington Avenue Hartford 06105
Delaware	July 1, 1977	Department of Finance 601 Delaware Avenue Wilmington 19899
District of Columbia	July 1, 1977	Department of Finance and Revenue Municipal Center Washington 20001
Georgia	July 1, 1977	Department of Revenue Trinity Washington Building Atlanta 30334
*Hawaii	September 3, 1977	Department of Taxation Honolulu 96813
Idaho	July 1, 1977	State Tax Commission P.O. Box 36 Boise 83722
Illinois	July 1, 1977	Department of Revenue Springfield 62708
Indiana	July 1, 1977	Gross Income Tax Division Indianapolis 46204
Iowa	July 1, 1977	Department of Revenue Lucas State Office Building Des Moines 50319
Kansas	July 1, 1977	Department of Revenue Topeka 66625
Kentucky	July 1, 1977	Department of Revenue Frankfort 40601
Louisiana	July 1, 1977	Department of Revenue Baton Rouge 70821
Maine	July 1, 1977	Bureau of Taxation Augusta 04330
Maryland	July 1, 1977	Comptroller of the Treasury Income Tax Division Annapolis 21404

Appendix 2

Massachusetts	July 1, 1977	Department of Corporations and Taxation Boston 02133
State	Effective Date	Tax Office
Michigan	July 1, 1977	Department of Management and Budget Lansing 48913
Minnesota	July 1, 1977	Department of Revenue Centennial Office Building Saint Paul 55145
Mississippi	July 1, 1977	State Tax Commission P.O. Box 960 Jackson 39205
Missouri	July 1, 1977	Department of Revenue Jefferson City 65101
Montana	October 29, 1977	Department of Revenue Mitchell Building Helena 59620
Nebraska	July 1, 1977	Department of Revenue Lincoln 68509
New Jersey	July 1, 1977	Department of the Treasury State House Trenton 08625
New Mexico	July 1, 1977	Department of Finance and Administration State Capitol Santa Fe 87501
New York	July 1, 1977	Department of Taxation and Finance State Campus Albany 12227
North Carolina	July 1, 1977	Department of Revenue Raleigh 27640
North Dakota	July 29, 1987	State Tax Commission Bismarck 58505
Ohio	July 1, 1977	Department of Taxation Columbus 43215
Oklahoma	July 1, 1977	State Tax Commission Oklahoma City 73105
*Oregon	August 22, 1977	Department of Revenue Salem 97310-2555
Pennsylvania	July 1, 1977	Department of Revenue Harrisburg 17127
Puerto Rico	November 29, 1988	Director, Income Tax Division Treasury Department P.O. Box 9024140 San Juan 00902-4140
Rhode Island	July 1, 1977	Department of Administration State House Providence 02903
South Carolina	July 1, 1977	State Tax Commission Columbia 29201
Utah	July 1, 1977	Department of Finance 147 State Capitol Salt Lake City 84114
Vermont	July 1, 1977	Executive Department State of Vermont Montpelier 05602

Appendix 2

Virginia	July 1, 1977	Department of Taxation Richmond 23215
State	Effective Date	Tax Office
West Virginia	July 1, 1977	State Tax Department Charleston 25305
Wisconsin	July 1, 1977	Department of Revenue Madison 53702
Commonwealth of Northern Mariana Islands 1) Commonwealth's Income Tax 2) Commonwealth's Wage and Salary Tax	December 28, 2006	Department of Finance P.O. Box 5234 CHRB Saipan, MP 96950

*Other-Than-Standard Agreement (see Appendix 4 to this chapter).