FREE REFERENCE

State tax forms and agency links

Every state runs its own tax agencies. This page links each state's tax forms, its revenue department, which handles income tax, withholding and sales tax, and its unemployment tax agency, which every employer registers with. It also shows which states tax wages and which have a statewide sales tax, for all 50 states and DC.

QUICK FACTS

- **Wage tax.** Forty-one states and DC tax wages, so employers there need a withholding account
- **Sales tax.** Forty-five states and DC have a statewide sales tax
- **Unemployment.** Every state and DC runs an unemployment tax, usually through a separate agency

Where do I find my state's tax forms?

Use the table. "Tax forms" opens the state's forms page, or the agency home page where we couldn't confirm a direct link. The revenue agency handles state income tax, business income or franchise tax, payroll withholding and sales tax in most states. The unemployment tax agency is where employers register and file quarterly wage reports.

STATE	TAX FORMS	REVENUE AGENCY	UNEMPLOYMENT TAX	WAGE TAX	SALES TAX
Alabama	Forms	Revenue agency	Alabama Department of Workforce	Yes	Yes
Alaska	Forms	Revenue agency	Alaska Department of Labor, Employment Security Tax	No	No
Arizona	Forms	Revenue agency	Arizona Department of Economic Security	Yes	Yes
Arkansas	Forms	Revenue agency	Arkansas Division of Workforce Services	Yes	Yes
California	Forms	Revenue agency	Employment Development Department (EDD)	Yes	Yes

General information, not tax advice for your situation.

STATE	TAX FORMS	REVENUE AGENCY	UNEMPLOYMENT TAX	WAGE TAX	SALES TAX
Colorado	Forms	Revenue agency	Colorado Department of Labor and Employment	Yes	Yes
Connecticut	Forms	Revenue agency	Connecticut Department of Labor	Yes	Yes
Delaware	Forms	Revenue agency	Delaware Department of Labor	Yes	No
District of Columbia	Forms	Revenue agency	DC Department of Employment Services	Yes	Yes
Florida	Forms	Revenue agency	Florida Department of Revenue, Reemployment Tax	No	Yes
Georgia	Forms	Revenue agency	Georgia Department of Labor	Yes	Yes
Hawaii	Forms	Revenue agency	Hawaii Department of Labor, Unemployment Insurance	Yes	Yes
Idaho	Forms	Revenue agency	Idaho Department of Labor	Yes	Yes
Illinois	Forms	Revenue agency	Illinois Department of Employment Security	Yes	Yes
Indiana	Forms	Revenue agency	Indiana Department of Workforce Development	Yes	Yes
Iowa	Forms	Revenue agency	Iowa Workforce Development	Yes	Yes
Kansas	Forms	Revenue agency	Kansas Department of Labor	Yes	Yes
Kentucky	Forms	Revenue agency	Kentucky Office of Unemployment Insurance	Yes	Yes
Louisiana	Forms	Revenue agency	Louisiana Workforce Commission	Yes	Yes
Maine	Forms	Revenue agency	Maine Department of Labor	Yes	Yes
Maryland	Forms	Revenue agency	Maryland Department of Labor, Unemployment Insurance	Yes	Yes

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STATE	TAX FORMS	REVENUE AGENCY	UNEMPLOYMENT TAX	WAGE TAX	SALES TAX
Massachusetts	Forms	Revenue agency	Massachusetts Department of Unemployment Assistance	Yes	Yes
Michigan	Forms	Revenue agency	Michigan Unemployment Insurance Agency	Yes	Yes
Minnesota	Forms	Revenue agency	Minnesota Unemployment Insurance	Yes	Yes
Mississippi	Forms	Revenue agency	Mississippi Department of Employment Security	Yes	Yes
Missouri	Forms	Revenue agency	Missouri Division of Employment Security	Yes	Yes
Montana	Forms	Revenue agency	Montana Unemployment Insurance Division	Yes	No
Nebraska	Forms	Revenue agency	Nebraska Department of Labor	Yes	Yes
Nevada	Forms	Revenue agency	Nevada Employment Security Division	No	Yes
New Hampshire	Forms	Revenue agency	New Hampshire Employment Security	No	No
New Jersey	Forms	Revenue agency	New Jersey Department of Labor	Yes	Yes
New Mexico	Forms	Revenue agency	New Mexico Department of Workforce Solutions	Yes	Yes
New York	Forms	Revenue agency	New York State Department of Labor	Yes	Yes
North Carolina	Forms	Revenue agency	North Carolina Division of Employment Security	Yes	Yes
North Dakota	Forms	Revenue agency	Job Service North Dakota	Yes	Yes
Ohio	Forms	Revenue agency	Ohio Department of Job and Family Services	Yes	Yes
Oklahoma	Forms	Revenue agency	Oklahoma Employment Security Commission	Yes	Yes

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STATE	TAX FORMS	REVENUE AGENCY	UNEMPLOYMENT TAX	WAGE TAX	SALES TAX
Oregon	Forms	Revenue agency	Oregon Employment Department	Yes	No
Pennsylvania	Forms	Revenue agency	Pennsylvania Office of Unemployment Compensation	Yes	Yes
Rhode Island	Forms	Revenue agency	Rhode Island Department of Labor and Training	Yes	Yes
South Carolina	Forms	Revenue agency	South Carolina Department of Employment and Workforce	Yes	Yes
South Dakota	Forms	Revenue agency	South Dakota Department of Labor and Regulation	No	Yes
Tennessee	Forms	Revenue agency	Tennessee Department of Labor and Workforce Development	No	Yes
Texas	Forms	Revenue agency	Texas Workforce Commission	No	Yes
Utah	Forms	Revenue agency	Utah Department of Workforce Services	Yes	Yes
Vermont	Forms	Revenue agency	Vermont Department of Labor	Yes	Yes
Virginia	Forms	Revenue agency	Virginia Employment Commission	Yes	Yes
Washington	Forms	Revenue agency	Washington Employment Security Department	No	Yes
West Virginia	Forms	Revenue agency	WorkForce West Virginia	Yes	Yes
Wisconsin	Forms	Revenue agency	Wisconsin Department of Workforce Development, UI Tax	Yes	Yes
Wyoming	Forms	Revenue agency	Wyoming Department of Workforce Services	No	Yes

A few states split the work differently. California's Franchise Tax Board handles income tax, the Employment Development Department handles payroll withholding and unemployment, and the California Department of Tax and Fee Administration handles sales tax. In Florida, the Department of Revenue runs the reemployment (unemployment) tax too.

General information, not tax advice for your situation.

Which state accounts does a new business need?

It depends on what you do:

- Hiring employees means a withholding account (in states that tax wages) and an unemployment account. See how to register for state payroll taxes.
- Selling taxable goods or services means a sales tax permit. See how to get a sales tax permit.
- An LLC or corporation may owe a state income, franchise or annual tax, filed with the revenue agency, plus an annual report with the secretary of state.

Do I file in a state where I don't live?

Often, yes. A business files where it has employees, sales above the economic nexus threshold, or property, and owners may file non-resident returns where the business earns income. Our sales tax and payroll services register and file in every state where you owe.

Common questions

Where do I get state tax forms?
From your state's revenue agency website, linked in the table. Most states also let you file and pay online.

Which states have no state income tax?
Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington and Wyoming don't tax wages. Washington does tax some capital gains.

Which states have no sales tax?
Alaska, Delaware, Montana, New Hampshire and Oregon have no statewide sales tax. Alaska lets cities and boroughs charge their own.

Is the unemployment tax agency the same as the revenue department?
In most states, no. Unemployment tax is usually run by the state labor or workforce agency.

Want payroll handled?

We set it up, run it and file the returns. Book a free 30-minute call at eminenttax.com/contact or call (972) 347-4590.

eminenttax.com