# 2009 Instructions for Schedule H (Form 1040) Household Employment Taxes

# Household Employers

#### Here is a list of forms you need to complete:

- Schedule H for figuring your household employment taxes.
- Form W-2 for reporting wages paid to your employees.
- Form W-3 for sending Copy A of Form W-2 to the Social Security Administration.

For more information, see *What Forms Must You File?* in Pub. 926, Household Employer's Tax Guide.

**No household employees in 2009?** If you did not have any household employees in 2009, you do not have to file Schedule H (Form 1040) for 2009.

#### We have been asked:

**What do I do after I fill in Schedule H?** Enter the taxes from Schedule H on the "Household employment taxes" line of your Form 1040, 1040NR, 1040-SS, or 1041. You do this because these taxes are added to your income taxes.

**How do I file Schedule H?** File Schedule H with your Form 1040, 1040NR, 1040-SS, or 1041. If you are not filing a 2009 tax return, file Schedule H by itself.

**Do I make a separate payment?** No. You pay all the taxes to the United States Treasury, even the social security taxes.

When do I pay? Most filers must pay by April 15, 2010.

How many copies of Form W-3 do I send to the Social Security Administration (SSA)? Send one copy of Form W-3 with Copy A of Form(s) W-2 to the SSA, and keep one copy of Form W-3 for your records.

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### **Important Dates!**

Ву	You must
February 1, 2010	Give your employee Form W-2.
March 1, 2010 (March 31, 2010, if you file electronically)	Send Copy A of Form W-2 with Form W-3 to the Social Security Administration.
April 15, 2010 (see page H-3 for exceptions)	File Schedule H and pay your household employment taxes with your 2009 tax return.

## The Basics

### What's New

Credit reduction state. A state that has not repaid money it borrowed from the federal government to pay unemployment benefits is a "credit reduction state." The Department of Labor determines these states. If an employer pays wages that are subject to the unemployment tax laws of a credit reduction state, that employer must pay additional federal unemployment tax. For 2009, Michigan is a credit reduction state. If you paid any wages that are subject to the unemployment compensation laws of the State of Michigan, you are not allowed .003 of the regular .054 credit. See the instructions for line 24 on page H-5 for more information.

#### Reminders

Paid preparers may be required to sign Schedule H. Your paid preparer must sign Schedule H in Part IV unless you are attaching Schedule H to Form 1040, 1040NR, 1040-SS, or Form 1041. A paid preparer must sign Schedule H and provide the information requested in the *Paid Preparer's Use Only* section if the preparer was paid to prepare Schedule H and is not your employee. The preparer must give you a copy of the return in addition to the copy to be filed with the IRS.

If you must file a 2009 Form W-2, Wage and Tax Statement, for any household employee, you must also send Form W-3, Transmittal of Wage and Tax Statement, with Copy A of Form(s) W-2 to the Social Security Administration. You are encouraged to file your Forms W-2 and W-3 electronically. Visit the Social Security website at www.socialsecurity.gov/employer to learn about electronic filing.

# Who Needs To File Schedule H?

You must file Schedule H (Form 1040) if you answer "Yes" to any of the questions on lines A, B, or C.

**Did you have a household employee?** If you hired someone to do household work and you were able to control what work he or she did and how he or she did it, you had a household employee. This is true even if you gave the employee freedom of action. What matters is that you had the right to control the details of how the work was done.

**Example.** You paid Betty Oak to babysit your child and do light housework 4 days a week in your home. Betty followed your specific instructions about household and child care duties. You provided the household equipment and supplies Betty needed to do her work. Betty is your household employee.

Household work is work done in or around your home. Some examples of workers who do household work are:

Babysitters	Drivers	Nannies
Caretakers	Health aides	Private nurses
Cleaning people	Housekeepers	Yard workers

If a worker is your employee, it does not matter whether the work is full or part-time or that you hired the worker through an agency or from a list provided by an agency or association. Also, it does not matter if the wages paid are for work done hourly, daily, weekly, or by the job.

**Note.** If a government agency or third party agent reports and pays the employment taxes on wages paid to your household employee under its employer identification number (EIN), you do not need to file Schedule H to report those taxes.

Workers who are not your employees. Workers you get from an agency are not your employees if the agency is responsible for who does the work and how it is done. Self-employed workers are also not your employees. A worker is self-employed if only he or she can control how the work is done. A self-employed worker usually provides his or her own tools and offers services to the general public in an independent business.

**Example.** You made an agreement with Paul Brown to care for your lawn. Paul runs a lawn care business and offers his services to the general public. He hires his own helpers and provides his own tools and supplies. Neither Paul nor his helpers are your employees.

For more information, see Pub. 926, Household Employer's Tax Guide.

# Who Needs To File Form W-2 and Form W-3?

You must file Form W-2 for each household employee to whom you paid \$1,700 or more of cash wages in 2009 that are subject to social security and Medicare taxes. To find out if the wages are subject to these taxes, see the instructions for Schedule H, lines 1 and 3, on page H-4. If the wages are not subject to these taxes but you withheld federal income tax from the wages of any household employee, you must file Form W-2 for that employee.

If you file one or more Forms W-2, you must also file Form W-3.

# Do You Have an Employer Identification Number (EIN)?

If you have household employees, you will need an EIN to file Schedule H. If you do not have an EIN, see Form SS-4, Application for Employer Identification Number. The Instructions for Form SS-4 explain how you can get an EIN immediately over the internet or by telephone, in 4 business days by fax, or in about 4 weeks if you apply by mail. See *How To Get Forms and Publications* on page H-7 for details on how to get forms and publications including Form SS-4. Do not use a social security number in place of an EIN.

To get an EIN over the internet, visit www.irs.gov and click on "Apply for an Employer Identification Number (EIN) Online."

# Can Your Employee Legally Work in the United States?

It is unlawful to employ an alien who cannot legally work in the United States. When you hire a household employee to work for you on a regular basis, you and the employee must each complete part of the U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification. The USCIS was formerly called the Immigration and Naturalization Service, or INS. You must verify that the employee is either a U.S. citizen or an alien who can legally work and you must keep Form I-9 for your records. You can get the form and the USCIS Handbook for Employers by calling 1-800-870-3676, or by visiting the USCIS website at www.uscis.gov.

# What About State Employment Taxes?

If you employed a household employee in 2009, you probably have to pay contributions to your state unemployment fund for 2009. To find out if you do, contact your state unemployment tax agency right away. See page H-11 for some helpful contact information for each state. You should also find out if you need to pay or collect other state employment taxes or carry workers' compensation insurance.

See the *Appendix* in Pub. 926 for a complete listing of contact information for state unemployment tax agencies.

### When and Where To File

#### Schedule H

If you file Forms 1040, 1040NR, 1040-SS, or 1041 for 2009, remember to attach Schedule H to it. Mail your return, by April 15, 2010, to the address shown in your tax return booklet.

**Exceptions.** If you get an extension of time to file your return, file it with Schedule H by the extended due date. If you are a fiscal year filer, file your return and Schedule H by the due date of your fiscal year return, including extensions.

**Note.** If you are a calendar year taxpayer and have no household employees for 2009, you do not have to file Schedule H (Form 1040) for 2009.

If you are not required to file a 2009 tax return (for example, because your income is below the amount that requires you to file), you must file Schedule H by April 15, 2010. Complete Schedule H and put it in an envelope with your check or money order. Do not send cash. See the list of filing addresses on page H-12. Mail your completed Schedule H and payment to the address listed for the place where you live. Make your check or money order payable to the "United States Treasury" for the total household employment taxes due. Enter your name, address, social security number, day-time phone number, and "2009 Schedule H" on your check or money order. Household employers that are tax-exempt, such as churches, may also file Schedule H by itself.

#### Form W-2 and Form W-3

By February 1, 2010, you must give Copies B, C, and 2 of Form W-2 to each employee. You will meet this requirement if the form is properly addressed, mailed, and postmarked no later than February 1, 2010.

By March 1, 2010, (March 31, 2010, if you file electronically) send Copy A of all Forms W-2 with Form W-3 to the Social Security Administration (SSA). Mail Copy A of all Forms W-2 with Form W-3 to:

Social Security Administration Data Operations Center Wilkes-Barre, PA 18769-0001

For certified mail, the ZIP code is 18769-0002. If you use a carrier other than the U.S. Postal Service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997."



If you file Forms W-2 and W-3 electronically, do not mail the paper Forms W-2 and W-3 to the Social Security Administration.

For additional information, visit the website for Social Security at www.socialsecurity.gov/employer/whereto.htm.

**Note.** Check with your state, city, or local tax department to find out if you must send Copy 1 of Form W-2 and where to file Copy 1.

**Penalties.** You may have to pay a penalty if you do not give Forms W-2 to your employees or file Copy A of the forms with the SSA by the due dates shown above. You may also have to pay a penalty if you do not show your employee's social security number on Form W-2 or do not provide correct information on the form.

# How To Fill In Schedule H, Form W-2, and Form W-3

#### Schedule H



If you were notified that your household employee received payments from a state disability plan, see page H-6.

**Social security number.** Enter your social security number. (Form 1041 filers, do not enter a number in this space. But be sure to enter your EIN in the space provided.)

**Employer identification number** (EIN). An EIN is a nine-digit number assigned by the IRS. The digits are arranged as follows: 00-0000000. Enter your EIN in the space provided. If you do not have an EIN, see *Do You Have an Employer Identification Number* (EIN)? earlier. If you applied for an EIN but have not received it, enter "Applied For." Do not use your social security number as an EIN.

**Line A.** To figure the total cash wages you paid in 2009 to each household employee, do not count amounts paid to any of the following individuals.

- Your spouse.
- Your child who was under age 21.
- Your parent. (See Exception for parents below.)
- Your employee who was under age 18 at any time during 2009. If the employee was not a student, see *Exception for employees under age 18* below.

**Exception for parents.** Count the cash wages you paid your parent for work in or around your home if both 1 and 2 below apply.

- 1. Your child who lived with you was under age 18 or had a physical or mental condition that required the personal care of an adult for at least 4 continuous weeks in a calendar quarter. A calendar quarter is January through March, April through June, July through September, and October through December.
- 2. You were divorced and not remarried, a widow or widower, or married to and living with a person whose physical or mental condition prevented him or her from caring for the child during that 4-week period.

**Exception for employees under age 18.** Count the cash wages you paid to a person who was under age 18 and not a student if providing household services was his or her principal occupation.

Cash wages. Cash wages include wages paid by checks, money orders, etc. Cash wages do not include the value of food, lodging, clothing or other noncash items you give a household employee. See Wages on page 7 of Pub. 926, Household Employer's Tax Guide.

*Transportation (commuting benefits).* For 2009, you can generally give your employee transportation benefits such as transit passes worth up to:

- \$120 per month for the months of January and February and
- \$230 per month for the months of March through December

However, the value of benefits over \$120 a month for the months of January and February, and over \$230 a month after February is included as wages. (See Transportation (Commuting Benefits) in Pub. 15-B, Employer's Tax Guide to Fringe Benefits, for more information.)

# Part I. Social Security, Medicare, and Federal Income Taxes Withholding

Social security and Medicare taxes fund retirement, disability, and health benefits for workers and their families. You and your employees pay these taxes in equal amounts.

For social security, the tax rate is 6.2% each for you and your employee. For Medicare, the rate is 1.45% each. For 2009, the limit on wages subject to social security tax is \$106,800. There is no limit on wages subject to the Medicare tax. If you did not deduct the employee's share from his or her wages, you must pay the employee's share and your share (a total of 12.4% for social security and 2.9% for Medicare). See *Form W-2 and Form W-3* on page H-6 for more information.

\$1,700 test. If you pay a household employee \$1,700 or more in cash wages during 2009, you must report and pay social security and Medicare taxes. The test applies to cash wages paid in 2009 regardless of when the wages were earned. See Pub. 926 for more information. Or, visit the website for Social Security at <a href="https://www.socialsecurity.gov/pubs/10021.html">www.socialsecurity.gov/pubs/10021.html</a>.

**Line 1.** Enter on line 1 the total of cash wages (see *Cash wages* above) paid in 2009 to each household employee who meets the \$1,700 test, explained above.



If you paid any household employee cash wages of more than \$106,800 in 2009, include on line 1 only the first \$106,800 of that employee's cash wages.

- **Line 2.** Multiply the amount on line 1 by 12.4% (.124) and enter the result on line 2.
- **Line 3.** Enter on line 3 the total of cash wages (see *Cash wages* earlier) paid in 2009 to each employee who meets the \$1,700 test. There is no limit on wages subject to the Medicare tax.
- **Line 4.** Multiply the amount on line 3 by 2.9% (.029) and enter the result on line 4.
- **Line 5.** Enter on line 5 any federal income tax you withheld from the wages you paid to your household employees in 2009. See Pub. 15 (Circular E), Employer's Tax Guide, for information on withholding federal income taxes.
- Line 6. Add lines 2, 4, and 5 and enter the result on line 6.
- **Line 7.** Enter on line 7, any advance EIC payments you made to your household employees in 2009.
- **Line 8.** Subtract the amount on line 7 from the amount on line 6 and enter the result on line 8.
- **Line 9.** Review the cash wages you paid to all your household employees for each calendar quarter of 2008 and 2009. Is the total for any quarter in 2008 or 2009 \$1,000 or more?
  - Yes. Complete Part II of Schedule H.
  - No. Follow the instructions in the chart below.

If you file Form	Then enter the amount from Schedule H, line 8, on			
1040	line 59 and check box b			
1040NR	line 56			
1040-SS	Part I, line 4			
1041	Schedule G, line 6			

If you do not file any of the above forms, complete Part IV of Schedule H and follow the instructions under *When and Where To File* on page H-3.

### Part II. Federal Unemployment (FUTA) Tax

FUTA tax, with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and state unemployment tax.

The FUTA tax rate is 6.2%. But see *Credit for contributions paid to state* below. Do not deduct the FUTA tax from your employee's wages. You must pay it from your own funds. See page H-11 for a listing of some helpful contact information for each state.

**Credit for contributions paid to state.** You may be able to take a credit of up to 5.4% against the FUTA tax, resulting in a net tax rate of 0.8%. But to do so, you must pay all the required contributions for 2009 to your state unemployment fund by April 15, 2010. Fiscal

year filers must pay all required contributions for 2009 by the due date of their federal income tax returns (not including extensions).

Contributions are payments that a state requires you, as an employer, to make to its unemployment fund for the payment of unemployment benefits. However, contributions do not include:

- Any payments deducted or deductible from your employees' pay;
- Penalties, interest, or special administrative taxes not included in the contributions rate the state gave you; and
- Voluntary contributions you paid to get a lower experience rate.

If you paid contributions to the state of Michigan, see the instructions for line 24.

**Lines 10 through 12.** Answer the questions on lines 10 through 12 to see if you should complete Section A or Section B of Part II.

*Fiscal year filers.* If you paid all state unemployment contributions for 2009 by the due date of your return (not including extensions), check the "Yes" box on line 11. Check the "No" box if you did not pay all of your state contributions by the due date of your return.

**Line 13.** Enter the two-letter abbreviation of the name of the state (or the District of Columbia, Puerto Rico, or the U.S. Virgin Islands) to which you paid unemployment contributions.

**Line 14.** Enter your state reporting number. If you do not have one, contact your state's unemployment tax agency. See the *Appendix* in Pub. 926 for your state's contact information.

**Line 15.** Enter the total of *contributions* (defined earlier) you paid to your state unemployment fund for 2009. If you did not have to make contributions because your state gave you a zero percent experience rate, enter "0% rate" on line 15.

**Line 16.** Enter the total of cash wages (see *Cash wages* on page H-4) you paid in 2009 to each household employee, including employees paid less than \$1,000. However, do not include cash wages paid in 2009 to any of the following individuals.

- Your spouse.
- Your child who was under age 21.
- Your parent.

If you paid any household employee more than \$7,000 in 2009, include on line 16 only the first \$7,000 of that employee's cash wages.



Complete lines 18 through 25 **only** if you checked a "**No**" box on lines 10, 11, or 12.

**Line 18.** Complete all columns that apply. If you do not, you will not get a credit. If you need more space, attach a statement using the same format as line 18. Your state will provide the experience rate.

If you do not know your rate, contact your state unemployment tax agency. See page H-11 for a listing of some helpful contact information for each state.

You must complete columns (a), (b), (c), and (i), even if you were not given an experience rate. If you were given an experience rate of 5.4% or higher, you must also complete columns (d) and (e). If you were given a rate of less than 5.4%, you must complete all columns.

If you were given a rate for only part of the year, or the rate changed during the year, you must complete a separate line for each rate period.

Column (c). Enter the taxable wages on which you must pay taxes to the unemployment fund of the state shown in column (a). If your experience rate is zero percent, enter the amount of wages you would have had to pay taxes on if that rate had not been granted.

Column (i). Enter the total of contributions (defined earlier) you paid to the state unemployment fund for 2009 by April 15, 2010. Fiscal year filers, enter the total contributions you paid to the state unemployment fund for 2009 by the due date of your return (not including extensions). If you are claiming excess credits as payments of state unemployment contributions, attach a copy of the letter from your state.

Line 19. Add the amounts in columns (h) and (i) separately and enter the totals in the spaces provided.

Line 20. Add the amounts shown on line 19 and enter the total on line 20.

**Line 24.** Complete the worksheet below **only** if you are a Michigan State employer.

### Part III. Total Household Employment Taxes

**Line 26.** Enter the amount from line 8. If there is no entry on line 8, enter -0-.

**Line 27.** Add the amounts on lines 17 and 26. If you were required to complete *Section B*, of Part II, add the amounts on lines 25 and 26 and enter the total on line 27.

Line 28. Follow the instructions in the chart below.

If you file Form	Then do not complete Part IV but enter the amount from Schedule H, line 27, on
1040	line 59 and check box b
1040NR	line 56
1040-SS	Part I, line 4
1041	Schedule G, line 6

#### Worksheet for Michigan State Employers—Line 24

Keep for Your Records



1. Enter the <b>smaller</b> of the amounts from Schedule H, line 20 or 23	1.
2. Enter your Michigan wages from Schedule H, line 21	2.
3. Multiply the amount from line 2 of this worksheet by .003 and enter the result here	3.
4. Subtract line 3 of this worksheet from line 1 of this worksheet and enter the result here <b>and</b> on Schedule H, line 24	

If you do not file any of the above forms, complete Part IV of Schedule H and follow the instructions under *When and Where To File* on page H-3.

#### **Paid Preparers**

Paid preparer's use only. You must complete this part if you were paid to prepare Schedule H (Form 1040), and are not an employee of the filing entity, and are not attaching Schedule H to Form 1040, 1040NR, 1040-SS, or Form 1041. You **must** sign in the space provided and give the filer a copy of the return in addition to the copy to be filed with the IRS.

#### Form W-2 and Form W-3

If you file one or more Forms W-2, you must also file Form W-3.

You must report both cash and noncash wages in box 1, as well as tips and other compensation. The completed Forms W-2 and W-3 in the example (see page H-10) show how the entries are made. For detailed information on preparing these forms, see the Instructions for Forms W-2 and W-3, Wage and Tax Statement and Transmittal of Wages and Tax Statements.

**Employee's portion of taxes paid by employer.** If you paid all of your employee's share of social security and Medicare taxes, without deducting them from the employee, follow steps 1 through 3. (See the example on pages H-7, H-8, and H-9.)

- 1. Enter the amounts you paid on your employee's behalf in boxes 4 and 6 (do not include your share of these taxes).
- 2. Add the amounts in boxes 3, 4, and 6. (However, if box 5 is greater than box 3, then add the amounts in boxes 4, 5, and 6.)
  - 3. Enter the total in box 1.



On Form W-3, put an "X" in the "Hshld. emp." box located in box b, Kind of Payer.

For information on filing Forms W-2 and W-3 electronically, visit the website for Social Security, Business Services Online, at www.socialsecurity.gov/bso/bsowelcome.htm.

# You Should Also Know

### What's New for 2010

Changes to tax rates and wage threshold. The tax rates mentioned in the instructions for Part I and Part II of Schedule H will not change. Also, the cash wage threshold that you pay to any one household employee will remain at \$1,700 for 2010. The 2010 Employee Social Security and Medicare Tax Withholding Table is in Pub. 926, Household Employer's Tax Guide.

Limit on wages subject to social security tax. The limit on wages subject to social security tax will remain at \$106,800 for 2010.

# **Estimated Tax Penalty**

You may need to increase the federal income tax withheld from your pay, pension, annuity, etc. or make estimated tax payments to avoid an estimated tax penalty based on your household employment taxes shown on line 27 of Schedule H. You may increase your

federal income tax withheld by filing a new Form W-4, Employee's Withholding Allowance Certificate, or Form W-4P, Withholding Certificate for Pension or Annuity Payments. Make estimated tax payments by filing Form 1040-ES, Estimated Tax for Individuals. For more information, see Pub. 505, Tax Withholding and Estimated Tax.



Estimated tax payments must be made as the tax liability is incurred: by April 15, June 15, September 15, and the following January 15. If you file your Form 1040 by January 31 and pay the rest of the tax that you owe, you

do not need to make the payment due on January 15.

**Exception.** You will not be penalized for failure to make estimated tax payments if both 1 and 2 below apply for the year.

- 1. You will not have federal income tax withheld from wages, pensions, or any other payments you receive.
- 2. Your income taxes, excluding your household employment taxes, would not be enough to require payment of estimated taxes.

### What Records To Keep

You must keep copies of Schedule H and related Forms W-2, W-3, W-4, and W-5, Earned Income Credit Advance Payment Certificate, for at least 4 years after the due date for filing Schedule H or the date the taxes were paid, whichever is later. If you have to file Form W-2, also keep a record of each employee's name and social security number. Each payday, you should record the dates and amounts of:

- Cash and noncash wage payments.
- Any employee social security tax withheld.
- Any employee Medicare tax withheld.
- Any federal income tax withheld.
- Any advance EIC payments you made.

# What Is the Earned Income Credit (EIC)?

The EIC is a refundable tax credit for certain workers.

Which employees must I notify about the EIC? You must notify your household employee about the EIC if you agreed to withhold federal income tax from the employee's wages but did not do so because the income tax withholding tables showed that no tax should be withheld.

**Note.** You are encouraged to notify each employee whose wages for 2009 were less than \$43,279 (\$48, 279 if married filing jointly) that he or she may be eligible for the EIC.

How and when must I notify my employees? You must give the employee one of the following:

- The official IRS Form W-2, that has the required information about the EIC on the back of Copy B.
- A substitute Form W-2 with the same EIC information on the back of the employee's copy that is on Copy B of the official IRS Form W-2.
- Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
  - Your written statement with the same wording as Notice 797.

If you are not required to give the employee a Form W-2, you must provide the notification by February 10, 2010.

You must hand the notice directly to the employee or send it by First-Class Mail to the employee's last known address.

How do my employees claim the EIC? Eligible employees claim the EIC on their 2009 tax returns.

How do my employees get advance EIC payments? Eligible employees who have a qualifying child can get part of the credit with their pay during the year by giving you a completed Form W-5 or Form W-5(SP), its Spanish translation. You must include advance EIC payments with wages paid to these employees. For details, including tables that show you how to figure the amount to add to the employee's net pay, see Pub.15 (Circular E), Employer's Tax Guide.

### **Rules For Business Employers**

Do not use Schedule H if you chose to report employment taxes for your household employees along with your other employees on Form 941, Employer's QUARTERLY Federal Tax Return, Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, or Form 944, Employer's ANNUAL Federal Tax Return. If you report this way, be sure to include your household employees' wages on your Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return.

## **State Disability Payments**

Certain state disability plan payments to household employees are treated as wages subject to social security and Medicare taxes. If your employee received payments from a plan that withheld the employee's share of social security and Medicare taxes, include the payments on lines 1 and 3 of Schedule H and complete the rest of Part I through line 5. Add lines 2, 4, and 5. From that total, subtract the amount of these taxes withheld by the state. Enter the result on line 6. Also, enter "disability" and the amount subtracted on the dotted line next to line 6. See the notice issued by the state for more details

### **How To Correct Schedule H**

If you discover an error on a Schedule H that you previously filed with Form 1040, 1040NR, or Form 1040-SS, file Form 1040X and attach a corrected Schedule H. If you discover an error on a Schedule H that you previously filed with Form 1041, file an "Amended" Form 1041 and attach a corrected Schedule H.

If you discover an error on a Schedule H that you filed as a stand-alone return, file another stand-alone Schedule H with the corrected information. In the top margin of your corrected Schedule H write (in red ink if possible) "CORRECTED" followed by the date you discovered the error.

If you owe tax, pay in full with your Form 1040X, Form 1041, or stand-alone Schedule H. If you overpaid tax on a previously filed Schedule H, you must certify that you repaid or reimbursed the employee's share of social security and Medicare taxes. See Pub. 926, Household Employer's Tax Guide, for complete instructions.

#### **How To Get Forms and Publications**

To get the IRS forms and publications mentioned in these instructions (including Notice 797), visit the IRS website at *www.irs.gov* or call 1-800-TAX-FORM (1-800-829-3676).

# Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. If you do not provide the information we ask for, or provide false or fraudulent information, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, including income tax withholding. This form is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires taxpayers and paid preparers to provide their identification numbers.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below. **Recordkeeping**, 1 hr., 38 min.; **Learning about the law or the form**, 1 hr., 1 min.; **Preparing the form**, 1 hr., 9 min.; **Copying**, **assembling**, and sending the form to the IRS, 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Schedule H (Form 1040) to this address. Instead, see *When and Where To File* on page H-3.

# Completed Example of Schedule H, Form W-2, and Form W-3

On February 13, 2009, Susan Green hired Helen Maple to clean her house every Wednesday. Susan did not have a household employee in 2008 and had no household employees other than Helen during 2009.

Susan paid Helen \$50 every Wednesday for her day's work. Susan decided not to withhold Helen's share of the social security and Medicare taxes from the wages she paid Helen. Instead, she will pay Helen's share of these taxes from her own funds. Susan did not withhold federal income tax because Helen did not give her a Form W-4 to request withholding and no withholding is otherwise required. Susan also did not pay Helen advance earned income credit payments because Helen did not give her a Form W-5.

Helen was employed by Susan for the rest of the year (a total of 46 weeks). The following is some of the information Susan will need to complete Schedule H, Form W-2, and Form W-3.

Helen's total cash wages . . . . . \$2,300.00 (\$50 x 46 weeks)

Helen's share of the:

Social security tax . . . . . \$142.60

(\$2,300 x 6.2% (.062))

Medicare tax . . . . . . . . . \$33.35

(\$2,300 x 1.45% (.0145))

Helen's total cash wages each quarter:

1st quarter	\$300.00 (\$50 x 6 weeks)
2nd quarter	\$650.00 (\$50 x 13 weeks)
3rd quarter	\$700.00 (\$50 x 14 weeks)
4th quarter	\$650.00 (\$50 x 13 weeks)

Amount included in box 1 of Form W-2 and Form W-3:

June meraded in box 1 of 1 offit 11 2 did 1 offit	** 5.
Cash wages	\$2,300.00
Helen's share of social security tax paid by	
Susan	142.60
Helen's share of Medicare tax paid by Susan	33.35
Total	\$2,475.95

Because Susan paid less than \$1,000 per quarter to household employees during 2008 (no employees) and 2009 (see above), she is not liable for FUTA tax.



See Pub. 926 for an example showing how to complete Schedule H and Forms W-2 and W-3 if the employer withheld social security and Medicare taxes from the employee's wages.

#### SCHEDULE H (Form 1040)

Household Employment Taxes (For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes) ► Attach to Form 1040, 1040NR, 1040-SS, or 1041.

► See separate instructions.

OMB No. 1545-1971 2009 Attachment Sequence No. 44

Department of the Treasury Internal Revenue Service (99) Name of employer

S	ocia	al se	cu	rity	nun	nb	er		
0	0	0	1	1	1	1	1	1	
		loye							

		00	) 11 1111	
	Susan Green		yer identification nu	
A	Did you pay <b>any one</b> household employee cash wages of \$1,700 or more in 2009? (If any house spouse, your child under age 21, your parent, or anyone under age 18, see the line A instruction answer this question.)			
<u>~</u>	<ul><li>✓ Yes. Skip lines B and C and go to line 1.</li><li>☐ No. Go to line B.</li></ul>	<b>~~~</b>	****	<u>≈≈</u>
Pa	rt I Social Security, Medicare, and Federal Income Taxes			
1	Total cash wages subject to social security taxes (see page H-4)			
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2	285	20
3	Total cash wages subject to Medicare taxes (see page H-4)			
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4	66	70
5	Federal income tax withheld, if any	5		_
6	Total social security, Medicare, and federal income taxes (add lines 2, 4, and 5)	6	351	90
7	Advance earned income credit (EIC) payments, if any	7		
8	Net taxes (subtract line 7 from line 6)	8	351	90
9	Did you pay <b>total</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quarter</b> of 2008 or 2009 to <b>all</b> ( <b>Do not</b> count cash wages paid in 2008 or 2009 to your spouse, your child under age 21, or you			?
^~	☑ No. Stop. Include the amount from line 8 above on Form 1040, line 59, and check box b required to file Form 1040, see the line 9 instructions on page H-4.		,	

**Note:** Although not shown, Susan also enters on Form W-2 the required state or local income tax information in boxes 15 through 20.

Visit the SSA website at www.socialsecurity.gov/employer to file Copy A of Form W-2 electronically.

		a Emplo	oyee's social security number	For Of	ficial U	se Only	<b>&gt;</b>			
55555	Void	C	00-00-4567			5-0008				
<b>b</b> Employer identification of the best boundaries of the boundaries of the best boundaries of the best boundaries of the boundaries of the best boundaries of the best boundaries of the boundaries of the best boundaries of the best boundaries of the boundaries of the best boundaries of the boundaries of th		(EIN)					ges, tips, other compensation 75.95	<b>2</b> Fe	deral income	tax withheld
c Employer's nam Susan Gr		ZIP code					cial security wages		icial security t 142.60	ax withheld
16 Gray 9 Anyplace,	Street CA 92665	;					dicare wages and tips	6 Me	edicare tax wi	thheld
						<b>7</b> Soc	cial security tips	8 All	ocated tips	
d Control number	,					9 Ad	vance EIC payment	<b>10</b> De	pendent care	benefits
e Employee's first Helen R.	t name and initia	l La	ast name Maple		Suff.	<b>11</b> No	nqualified plans	<b>12a</b> Se	e instructions	for box 12
	A 92666					13 Statut emplo		12b 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
f Employee's add			40 01-1	17 State			401	40.1		00 1 !!!
15 State Employe	er's state ID num	iber	16 State wages, tips, etc.	17 State	e incom	e tax	18 Local wages, tips, etc.	19 Local I	income tax	20 Locality name
Form W-2	Wage and Statemer	d Tax		2	00	19	•	Privacy A	ct and Paper	Revenue Service work Reduction back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

33333 a control militery 943 941 Military 943 94		2 Federal income tax withheld
Kind	2475.95	
of Payer		4 Social security tax withheld 142.60
c Total number of Forms W-2 d Establishment number	5 Medicare wages and tips 2300.00	6 Medicare tax withheld 33.35
e Employer identification number (EIN) 00-1234567	7 Social security tips	8 Allocated tips
f Employer's name Susan Green	9 Advance EIC payments	10 Dependent care benefits
16 Gray Street	11 Nonqualified plans	12 Deferred compensation
Anyplace, CA 92665	13 For third-party sick pay use only	·
g Employer's address and ZIP code	14 Income tax withheld by payer of third	d-party sick pay
h Other EIN used this year		
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax
	18 Local wages, tips, etc.	19 Local income tax
Contact person	Telephone number (123) 456-7890	For Official Use Only
Email address	Fax number (	
Under penalties of perjury, I declare that I have examined this they are true, correct, and complete.	eturn and accompanying documents, and, to the be	est of my knowledge and belief,
Signature > Susan Green	Title ▶	Date ▶ 1/29/10

Note: When you fill in Forms W-2 and W-3, please-

- Type entries using black ink.
- Enter all money amounts without the dollar sign and comma, but with the decimal point (for example, 2475.95 **not** \$2,475.95).
- Do not round money amounts—show the cents portion.

# Contact List for State Unemployment Tax Agencies See the *Appendix* in Pub. 926, Household Employer's Tax Guide for complete contact information.

Alabama         (334) 242-8830         www. dabra state ak ukestax           Arizona         (602) 771-6601         www.ukabra state ak ukestax           Arizona         (602) 771-6601         www.ardes.gov/esa/uitax/uithome.asp           Arkansas         (501) 682-3798         www.state.ar.uv/esd           Coliorado         (800) 480-8299         www.cocoxxfcree.com           Colorado         (800) 480-8299         www.cocoxxfcree.com           Connecicut         (860) 263-6550         www.celde.atware.ct tas           Delaware         (302) 761-8484         www.delaware.works.com           District of Columbia         (800) 482-8293         http://dor.myforida.com/dor/uc           Georgia         (404) 232-3301         www.delaware.works.com           Hawaii         (808) 868-8913         www.harb.state.das           Illinois         (800) 448-2977         www.labr.state.das           Illinois         (800) 427-4984         www.inces.state.das           Illinois         (800) 247-4984         www.inces.state.das           Illinois         (315) 281-3333         www.inces.com/ai           Kanisa         (785) 296-5027         www.col.ks.gov           Kentucky         (502) 561-2272         www.col.ks.gov           Kentucky         (502) 561-2272	Alabama	State	Telephone	Web Address
Alaska         (888) 448-3527         www.blabs.tate.ak.us/estax           Arkamsa         (501) 682-3798         www.state.ar.us/esd           California         (888) 745-3886         www.state.ar.us/esd           California         (888) 745-3886         www.cdcat/cart.us/esd           California         (880) 480-8299         www.count/force.com           Connecticut         (860) 263-6550         www.cdclavarenoxks.com           District of Columbia         (202) 698-7550         www.declavarenoxks.com           Pistrict of Columbia         (202) 698-7550         www.declavarenoxks.com           Florida         (800) 482-8293         http://doc.my/forda.com/do/uc           Georgia         (404) 223-3301         www.dols.state.gu.us           Hawaii         (888) 586-8913         www.dols.state.du.us           Idaho         (800) 448-2977         www.dols.state.du.us           Illaho         (800) 247-1984         www.dols.state.du.us           Illinois         (800) 247-1984         www.dols.state.du.us           Illaho         (315) 281-5339         www.dols.state.du.us           Illinois         (800) 247-1984         www.dols.state.du.us           Illinois         (800) 245-252         www.dols.state.du.us           Illindiana         (31	Alaska (888) 484-3527 www.babs.cstack.us/estax Arizona (602) 771-6601 www.acdes.gov/esu/uta/uthome.asp Arkansas (501) 682-3798 www.state.ar.us/esd California (888) 745-3886 www.state.ar.us/esd California (880) 480-8299 www.covark/froze.com Connecticut (860) 263-6550 www.covark/froze.com Connecticut (860) 482-893 http://doc.my/ola.com/dor/uc Connecticut (860) 482-893 http://doc.my/ola.com/dor/uc Connecticut (860) 482-893 http://doc.my/ola.com/dor/uc Connecticut (860) 482-893 http://doc.my/ola.com/dor/uc Connecticut (860) 482-893 www.dos.state.dus (860) 484-8977 www.dos.state.dus (860) 487-893 www.dos.state.mus.dus www.dos.state.mus.dus (860) 487-893 www.dos.state.mus.dus (860) 487-493 www.dos.state.mus.dus (860) 487-493 www.dos.state.mus.dus (860) 487-493 www.dos.state.mus.dus (860) 487-493 www.dos.state.mus.dus (860) 487-4179 www.dos.state.mus.dus (860) 487-4179 www.dos.state.mus.dus (860) 487-4179 www.dos.s		•	
Arizona (602) 771-6601 www.ws.tate.ar.us/esd California (888) 745-3886 www.educ.arbiner.gov Colorado (800) 480-8299 www.cooxxforce.com Connecticut (860) 263-6550 www.cooxxforce.com Delaware (302) 761-8484 www.delawareworks.com Delswire (202) 698-7550 www.deneworks.com District of Columbia (202) 698-7550 www.deneworks.com District of Columbia (800) 482-8293 http://doc.my/forida.com/dor/uc Georgia (404) 232-3301 www.doi.state.ga.us Flavaii (808) 886-8013 www.doi.state.ga.us Flavaii (808) 886-8013 www.doi.state.ga.us Hawaii (808) 886-8013 www.doi.state.ga.us Illinois (800) 447-984 www.ides.state.dus Illinois (800) 247-984 www.ides.state.dus Illinois (800) 247-984 www.ides.state.dus Illinois (805) 251-5339 www.ides.state.dus Illinois (805) 247-2984 www.ides.state.dus Illinois (806) 247-2984 www.ides.state.dus Illinois (807) 252-24 www.doi.st.gov Kentucky (502) 564-2272 www.doi.st.gov Kentucky (502) 564-2272 www.doi.st.gov Kentucky (502) 564-2272 www.doi.st.gov Maine (207) 61-5120 www.state.mc.us/lubor Masyaland (800) 492-5524 www.dii.st.ate.nd.us Massachusetts (617) 626-5050 www.delm.com Massachusetts (617) 626-5050 www.delm.ate.nd.us Minnesota (651) 296-6141 www.illinoin.gov Mississippi (866) 806-0272 www.mile.st.ga.gov/ini Mississippi (866) 806-0272 www.mile.st.ga.gov/ini Mississippi (866) 806-0272 www.mile.st.ga.gov/ini Mississippi (865) 848-8500 https://doi.org/ini.gov Monfana (406) 444-8834 www.ini.gov Monfana (406) 444-8834 www.ini.gov Monfana (406) 444-8834 www.ini.gov Monfana (406) 444-8834 www.ini.gov Monfana (406) 44-8834 www.ini.gov Monfana (406) 557-7143 www.gov.gov.gov.gov.gov.gov.gov.gov.gov.gov	Arizona (602) 771-6601 www.watee.gov/esa/uina/uithome.asp Arkamas (501) 682-3798 www.state.a.ra/esd California (888) 745-3886 www.edd.caliwnet.gov Colorado (800) 480-8299 www.count/force.com Connecticut (860) 263-6550 www.count/force.com Delaware (302) 761-8484 www.edd.caliwareworks.com District of Columbia (202) 698-7550 www.deneworks.cog Delaware (800) 482-8293 http://dor.myflorida.com/for/uc Georgia (404) 232-3301 www.deneworks.cog Hawaii (808) 586-8013 www.habor.state.id.us Hawaii (808) 586-8013 www.habor.state.id.us Hawaii (808) 586-8013 www.habor.state.id.us Hillinois (800) 448-2977 www.habor.state.id.us Hillinois (800) 474-984 www.incount/force.org/ui Kansas (785) 296-5027 www.locks.acot.lus Lowa (515) 281-5339 www.incount/force.org/ui Kansas (785) 296-5027 www.olo.ks.gov Kentucky (502) 564-2272 www.olo.ks.gov Kentucky (502) 564-2272 www.olo.ks.gov Kentucky (502) 564-2272 www.olo.ks.gov Maryland (800) 492-5524 www.llb.state.md.us Massachusetts (617) 626-5050 www.state.me.us/abor stale.id.us Minnesota (651) 296-6141 www.um.norg/tax Missassipi (866) 806-0272 www.will.state.md.us Missassipi (866) 806-0272 www.michigan.gov/uia Minnesota (651) 296-6141 www.michigan.gov/uia Missassipi (866) 806-0272 www.michigan.gov/uia Missassipi (866) 806-0272 www.michigan.gov/uia Missassipi (866) 806-0272 www.michigan.gov/uia Missassipi (866) 806-0272 www.michigan.gov/uia Missassipi (868) 806-0272 www.michigan.gov/uia Missassipi (868) 806-0272 www.michigan.gov/uia Missassipi (869) 806-284 www.michigan.gov/uia Missassipi (869) 806-284 www.michigan.gov/uia Missassipi (869) 806-284 www.michigan.gov/uia Missassipi (869) 806-284 www.michigan.gov/uia Minnesota (631) 298-6141 www.michigan.gov/uia Minnesota (631) 298-6141 www.michigan.gov/uia Missassipi (869) 806-0272 www.michigan.gov/uia Minnesota (631) 298-6141 www.michigan.gov/uia Minnesota (631) 298-6141 www.michigan.gov/uia Minnesota (631) 298-6141 www.michigan.gov/uia Minnesota (631) 298-6141 www.michigan.gov/uia.gov Www.michigan.gov/uia.gov/uia.gov/uia.gov/uia.gov/uia.gov/ui			ē
Arkansas (501) 682-3798 www.state.ar.us/sed California (888) 745-3886 www.edd.cahwnet.gov Colorado (800) 480-8299 www.covorkforce.com Connecticut (860) 263-6550 www.covorkforce.com Connecticut (860) 263-6550 www.covorkforce.com Connecticut (860) 263-6550 www.covorkforce.com District of Columbia (202) 761-8484 www.dolawareworks.com District of Columbia (202) 698-7550 www.denetworks.com District of Columbia (800) 482-8293 http://doc.my/folida.com/dor/uc Florida (800) 482-8293 http://doc.my/folida.com/dor/uc Florida (808) 846-8913 www.dol.state.ga.us Hawaii (808) 856-8913 www.dol.state.ga.us Hawaii (808) 856-8913 www.dol.state.ga.us Hawaii (808) 484-2977 www.dol.state.dus Illinois (800) 448-2977 www.dol.state.dus Illinois (800) 448-2973 www.in.gov/dow Illinois (800) 443-2954 www.dol.state.dus Illinois (800) 437-3954 www.dol.state.dus Illinois (800) 427-2944 www.dol.state.dus Illinois (800) 425-234 www.dol.state.dus Illinois (800) 425-234 www.dol.state.me.us/abor Maryland (800) 492-5524 www.dol.state.me.us/abor Maryland (800) 492-5524 www.dol.state.me.us/abor Maryland (800) 492-5524 www.dol.state.me.us/abor Maryland (800) 492-5524 www.dol.state.me.us/abor Minesota (51) 296-6141 www.imm.org/tax Missistipi (866) 806-0272 www.dol.state.me.us/abor Minesota (53) 396-6141 www.imm.org/tax Missistipi (806) 806-0272 www.dol.state.me.us/abor Minesota (73) 751-3340 www.dol.state.gov/uilminesov (400) 441-3834 www.dol.state.gov/uilminesov (400) 441-4834 www.dol.state.gov/uilminesov (400) 441-4834 www.dol.state.gov/uilminesov (400) 441-4834 www.dol.state.gov/uilminesov (400) 441-4834 www.dol.state.gov/uil	Arkansas (501) 682-3798 www.scale.ar.us/scal California (888) 745-3886 www.codo.ar/usret.gov Colorado (800) 480-8299 www.codo.ar/usret.gov Colorado (800) 480-8299 www.codo.ar/usrec.com www.codo.ar/usrec.com (800) 263-6550 www.cdol.ar/usrec.com District of Columbia (202) 698-7550 www.deflowareworks.com District of Columbia (202) 698-7550 www.deflowareworks.com District of Columbia (202) 698-7550 www.deflowareworks.com Plorida. (800) 482-8293 http://doc.my/lorida.com/dor/us Georgia (404) 232-3301 www.dol.state.ga.us Hawaii (808) 586-8013 www.dol.state.ga.us Hawaii (808) 586-8013 www.dol.state.ga.us Hawaii (800) 448-2977 www.labor.state.id.us Hillinois (800) 448-2977 www.labor.state.id.us Hillinois (800) 447-4984 www.labor.state.id.us Hillinois (800) 447-4984 www.labor.state.id.us Hillinois (800) 437-4984 www.in.gov/dwl.gov/dwl.gov/d	Arizona	(602) 771-6601	www.azdes.gov/esa/uitax/uithome.asp
California         (888) 745-3886         www.edd.calm/net.gov           Colorado         (800) 480-8299         www.corkforce.com           Connecticut         (860) 265-6550         www.cdclastrac.ct.us           Delaware         (302) 761-8484         www.delawareworks.com           District of Columbia         (202) 698-7550         www.delawareworks.com           Florida         (800) 482-8293         http://dor.my/florida.com/dor/ce           Georgia         (404) 222-3301         www.huwaii.gov/labor           Hawaii         (808) 586-8913         www.huwaii.gov/labor           Idaho         (800) 448-2977         www.huwaii.gov/labor           Idaho         (800) 247-4984         www.indor.com/labor           Illinois         (800) 247-4984         www.ingov/dwd           Iowa         (515) 281-5339         www.ingov/dwd           Kansas         (785) 296-5027         www.dolk.s.gov           Kentucky         (502) 564-2272         www.dolk.s.gov           Kentucky         (502) 564-2272         www.direct.en.en.folomepage.asp           Maine         (207) 621-5120         www.direct.en.en.folomepage.asp           Maine         (207) 621-5120         www.direct.en.en.en.en.en.en.en.en.en.en.en.en.en.	California         (888) 453-886         www.coworkbrore.com           Colorado         (800) 480-8299         www.coworkbrore.com           Connecticut         (860) 263-6550         www.cdol.state.ct.us           Delaware         (302) 761-8484         www.delawareworks.com           District of Columbia         (202) 688-7550         www.denetworks.com           Florida         (800) 482-8293         http://doc.myflorida.com/dor/uc           Georgia         (404) 232-3301         www.delstate.gour           Hawaii         (808) 586-8913         www.delstate.id.us           Hawaii         (800) 448-2977         www.debor.state.id.us           Indiana         (317) 232-7436         www.debor.state.id.us           Indiana         (317) 232-7436         www.debor.state.id.us           Indiana         (317) 232-7436         www.delstate.id.us           Indiana         (317) 232-7343         www.delstate.id.us           Kansas         (785) 296-5027         www.dol.state.ct.us           Kansasa         (785) 296-5027         www.dol.state.co.or/ui           Kansasa         (785) 296-5027         www.delt.state.or           Kantasa         (785) 296-5027         www.delt.state.or           Mairi         (207) 621-5120         www.delt.state.			
Colorado         (800) 480-8299         www.cotorkforce.com           Connecticut         (860) 263-6550         www.ded.state.r.us           Delaware         (302) 761-8484         www.denetworks.com           District of Columbia         (202) 698-7550         www.denetworks.com           Florida         (800) 482-8293         http://dor.myflorida.com/dor/uc           Georgia         (404) 232-3301         www.denetworks.org           Hawaii         (808) 586-8113         www.habaii.gov/labor           Idaho         (800) 448-2977         www.labor.state.id.us           Illinois         (800) 247-4984         www.ingov/dwd           Idaho         (810) 227-436         www.in.gov/dwd           Iowa         (515) 281-5339         www.ingov/dwd           Iowa         (515) 281-5339         www.ingov/dwd           Iowa         (515) 281-5339         www.ingov/dwd           Lousiana         (250) 564-2272         www.oetky.gov           Kentucky         (502) 564-2272         www.oetky.gov           Maine         (207) 621-5120         www.distate.me.us/labor           Maryland         (800) 492-524         www.diff.state.me.la           Massachusetts         (617) 626-5050         www.diff.state.me.la           Mi	Colorado			
Connecticut         (S60) 263-6550         www.ctdol.state.ct.us           Delaware         (302) 761-8484         www.delawareworks.com           District of Columbia         (202) 698-7550         www.delawareworks.com           Florida         (800) 482-8293         http://dor.my/florida.com/dor/lee           Georgia         (404) 232-3301         www.base.aca           Hawaii         (808) 586-8913         www.hawaii.gov/dabor           Idaho         (800) 448-2977         www.habor.state.ib.us           Illinois         (800) 247-4984         www.ingov/dabor           Indiana         (317) 232-7436         www.ingov/dab           Iowa         (515) 281-5339         www.ingov/dab           Kansas         (785) 296-5027         www.dol.ks.gov           Kentucky         (502) 564-2272         www.dol.ks.gov           Kentucky         (502) 564-2272         www.dires.en.ens/abor           Maine         (207) 621-5120         www.state.me.us/abor           Maine         (207) 621-512         www.dires.en.ens/abor           Massachusetts         (617) 626-5050         www.diret.en.mus           Massachusetts         (617) 626-5050         www.diret.en.en.scanor           Michigan         (33) 456-280         www.diret.en.en.scanor	Connecticut         (860) 263-6550         www.ctdol.state.ct.us           Delaware         (302) 761-8484         www.delawareworks.com           District of Columbia         (202) 698-7550         www.delawareworks.cog           Florida         (800) 482-8293         http://dor.myflorida.com/dor/uc           Georgia         (404) 232-3301         www.hawaii.gov/labor           Idaho         (800) 482-897         www.hawaii.gov/labor           Idaho         (800) 487-9884         www.labors.ate.il.us           Illinois         (800) 247-4984         www.ingov/dwd           Illinois         (800) 247-4984         www.ingov/dwd           Illinois         (801) 528-15339         www.ingov/dwd           Illinois         (801) 528-15339         www.ingov/dwd           Kansas         (785) 296-5027         www.dolks.gov           Kentucky         (502) 564-2272         www.dolks.gov           Kentucky         (502) 564-2272         www.dolks.gov           Maine         (207) 621-5120         www.dolks.gov           Kentucky         (502) 564-2272         www.dolks.gov           Maine         (207) 621-5120         www.dolks.gov           Maryland         (800) 492-524         www.dolks.gov           Maryland			ē
Delaware	Delaware			
Florida	Florida			
Florida	Florida	District of Columbia	(202) 698-7550	www.dcnetworks.org
Georgia         (404) 232-3301         www.dol.state.ga.us           Hawaii         (808) 586-8913         www.hawaii.gov/labor           Idaho         (800) 448-2977         www.habor. state.id.us           Illinois         (800) 247-4984         www.ingov/dwd           Iowa         (515) 281-5339         www.ingov/dwd           Iowa         (515) 281-5339         www.dol/ks.gov           Kansas         (785) 296-5027         www.dol/ks.gov           Kentucky         (502) 564-2272         www.dol/ks.gov           Louisiana         (225) 342-2944         www.haworks.net/homepage.asp           Maine         (207) 621-5120         www.dem.eus/abor           Marsachusetts         (617) 626-5050         www.dem.org           Massachusetts         (617) 626-5050         www.dem.org           Mishigan         (313) 456-5180         www.michigan.gov/hia           Mishigan         (313) 456-5180         www.michigan.gov/hia           Mishissistippi         (866) 806-0272         www.michigan.gov/hia           Mishissistippi         (876) 806-0272         www.michigan.gov/hia           Mishissistipi         (873) 866-000         www.michigan.gov/hia           Mishissistipi         (866) 806-0272         www.michigan.gov/hia <t< td=""><td>  Georgia   (404) 232-3301   www.dol.state.ga.us     Hawaii   (808) 586-8913   www.hawaii.gov/labor     Idaho   (800) 448-2977   www.habor.state.id.us     Illinois   (800) 247-4984   www.ing.cov/labor     Illinois   (317) 232-7436   www.ing.cov/labor     Illinois   (317) 232-7436   www.ing.cov/labor     Iowa   (515) 281-5339   www.iowaworkforce.org/ui     Kansas   (785) 296-5027   www.dol.ks.gov     Kansas   (785) 296-5027   www.dol.ks.gov     Kansas   (785) 296-5027   www.dol.ks.gov     Louisiana   (225) 342-2944   www.laworks.net/homepage.asp     Maine   (207) 621-5120   www.state.me.us/labor     Maryland   (800) 492-5524   www.dlin.state.md.us     Massachusetts   (617) 626-5050   www.derma.org     Michigan   (313) 456-2180   www.michigan.gov/laia     Minnes0ta   (511) 296-6141   www.uimm.org/tax     Mississippi   (866) 806-0272   www.mdes.ms.gov     Montana   (406) 444-3834   www.uid.fil.mt.gov     Wortana   (400) 444-3834   www.uid.fil.mt.gov     Wortana   (400) 444-3834   www.uid.fil.mt.gov     Wortana   (475) 684-6300   https://uitax.nvdetr.org     Nevada   (775) 684-6300   https://uitax.nvdetr.org     New Hampshire   (603) 228-4033   www.dos.state.ne.us     New Jersey   (609) 633-6400   https://uitax.nvdetr.org     New Hexico   (505) 841-8576   www.dos.state.ne.us     New York   (518) 845-7179   www.dos.state.ny.us     North Carolina   (919) 733-7396   www.nees.state.ny.us     North Carolina   (401) 574-436   www.fos.hoi.gov     Oklahoma   (405) 557-7143   www.oesc.state.ov.us     Oregon   (503) 947-1488   option 5   www.oregon.gov/EMPLOY/TAX     Oregon   (504) 447-840   www.fos.hoi.gov     Oklahoma   (401) 574-840   www.fos.hoi.gov  </td><td></td><td></td><td></td></t<>	Georgia   (404) 232-3301   www.dol.state.ga.us     Hawaii   (808) 586-8913   www.hawaii.gov/labor     Idaho   (800) 448-2977   www.habor.state.id.us     Illinois   (800) 247-4984   www.ing.cov/labor     Illinois   (317) 232-7436   www.ing.cov/labor     Illinois   (317) 232-7436   www.ing.cov/labor     Iowa   (515) 281-5339   www.iowaworkforce.org/ui     Kansas   (785) 296-5027   www.dol.ks.gov     Kansas   (785) 296-5027   www.dol.ks.gov     Kansas   (785) 296-5027   www.dol.ks.gov     Louisiana   (225) 342-2944   www.laworks.net/homepage.asp     Maine   (207) 621-5120   www.state.me.us/labor     Maryland   (800) 492-5524   www.dlin.state.md.us     Massachusetts   (617) 626-5050   www.derma.org     Michigan   (313) 456-2180   www.michigan.gov/laia     Minnes0ta   (511) 296-6141   www.uimm.org/tax     Mississippi   (866) 806-0272   www.mdes.ms.gov     Montana   (406) 444-3834   www.uid.fil.mt.gov     Wortana   (400) 444-3834   www.uid.fil.mt.gov     Wortana   (400) 444-3834   www.uid.fil.mt.gov     Wortana   (475) 684-6300   https://uitax.nvdetr.org     Nevada   (775) 684-6300   https://uitax.nvdetr.org     New Hampshire   (603) 228-4033   www.dos.state.ne.us     New Jersey   (609) 633-6400   https://uitax.nvdetr.org     New Hexico   (505) 841-8576   www.dos.state.ne.us     New York   (518) 845-7179   www.dos.state.ny.us     North Carolina   (919) 733-7396   www.nees.state.ny.us     North Carolina   (401) 574-436   www.fos.hoi.gov     Oklahoma   (405) 557-7143   www.oesc.state.ov.us     Oregon   (503) 947-1488   option 5   www.oregon.gov/EMPLOY/TAX     Oregon   (504) 447-840   www.fos.hoi.gov     Oklahoma   (401) 574-840   www.fos.hoi.gov			
Idaho         (800) 448-2977         www.labor.state.id.us           Illinois         (800) 247-4984         www.ides.state.il.us           Indiana         (317) 232-7436         www.ingov/dwd           Iowa         (515) 281-5339         www.iowawofk.ore.org/ui           Kansas         (785) 296-5027         www.dol.ks.gov           Kentucky         (502) 564-2272         www.dol.ks.gov           Kentucky         (502) 564-2272         www.dol.ks.gov           Louisiana         (225) 342-2944         www.laworks.nethomepage.asp           Maine         (207) 621-5120         www.dem.aorg           Maryland         (800) 492-5524         www.dill.state.md.us           Massachusetts         (617) 626-5050         www.dem.aorg           Michigan         (313) 456-2180         www.michigan.gov/uia           Missispin         (866) 806-0272         www.michigan.gov/uia           Missouri         (573 751-3340         www.doll.rmo.gov           Montana         (400, 444-3834         www.uid.li.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775, 684-6300         https://uitax.nvdetr.org           New Iearne         (609) 633-2400         https://uitax.nvdetr.org	Idaho	Georgia	(404) 232-3301	www.dol.state.ga.us
Illinois	Illinois.   (800) 247-4984   www.ides.state.il.us   Indiana   (317) 232-7436   www.in.gov/dwd   Iowa   (515) 281-5339   www.in.gov/dwd   Iowa   (515) 281-5339   www.in.gov/dwd   Iowa   (515) 281-5339   www.iowaworkfore.org/ui   Kansas   (785) 296-5027   www.dol.ks.gov   Kentucky   (502) 564-2272   www.dol.ks.gov   Louisiana   (225) 342-2944   www.laworks.net/homepage.asp   Maine   (207) 621-5120   www.state.me.us/labor   Maryland   (800) 492-5524   www.dilt.state.md.us   Massachusetts   (617) 626-5050   www.detma.org   www.michigan.gov/uia   Mininesota   (617) 626-614   www.minin.org/tax   Mississippi   (866) 806-0272   www.mdetma.org   www.mdetma.org   www.mdes.ms.gov   Wissouri   (573) 751-3340   www.dolit.mo.gov   Wissouri   (573) 751-3340   www.dolit.mo.gov   Webraska   (402) 471-9940   www.dolit.am.gov   www.dolit.am.gov   Webraska   (402) 471-9940   www.dol.state.ne.us   Nevada   (775) 684-6300   hitps://uitax.nvdetr.org   New Hampshire   (603) 228-4033   www.nhes.state.nh.us   New Jersey   (609) 633-6400   hitps://uitax.nvdetr.org   New Hampshire   (603) 228-4033   www.nhes.state.nh.us   New York   (518) 457-4179   www.labor.state.ny.us   New York   (518) 457-4179   www.labor.state.ny.us   New York   (518) 457-4179   www.labor.state.ny.us   North Carolina   (919) 733-7396   www.ness.com   North Dakota   (701) 332-814   www.jobs.nd.com   North Dakota   (701) 332-814   www.jobs.nd.com   Ohio   (614) 466-2319   www.fisc.ohio.gov   Oklahoma   (405) 557-7143   www.oses.state.oh.us   North Carolina   (803) 737-3075   www.distate.pa.us   Puerto Rico   (787) 754-562   Rhode Island   (401) 574-8700   www.state.m.us/labor.wfd/esdiv.html   Texas   (512) 463-2700   www.state.m.us/labor.wfd/esdiv.html   Texas   (512) 463-2700   www.state.m.us/labor.wfd/esdiv.html   Texas   (512) 463-2700   www.state.m.us/labor.vermont.gov   Virgini   (804) 571-7159   www.labor.vermont.gov   Virginia   (804) 571-7159   www.dus.state.pu.us   Www.state.m.us/labor.vermont.gov   Wirginia   (804) 571-7159   www.dus.state.pu.us   Www.stat	Hawaii	(808) 586-8913	www.hawaii.gov/labor
Indiana	Indiana	Idaho	(800) 448-2977	www.labor.state.id.us
Iowa	lowa         (515) 281-5339         www.iowaworkforce.org/ui           Kansas         (785) 296-5027         www.dol.ks.gov           Kentucky         (502) 564-2272         www.oet.ky.gov           Louisiana         (225) 342-2944         www.laworks.net/homepage.asp           Maine         (207) 621-5120         www.dilr.state.md.us           Maryland         (800) 492-5524         www.dilr.state.md.us           Massachusetts         (617) 626-5050         www.dilr.state.md.us           Missing         (331) 456-2180         www.michigan.gov/uia           Minnesota         (651) 296-6141         www.michigan.gov/uia           Missouri         (573 751-3340         www.dolr.mo.gov           Montana         (406) 444-3834         www.uid.dli.mt.gov           Mortana         (406) 444-3834         www.dol.state.ne.us           Nevada         (775) 684-6300         http://wilatax.nviettr.org           New Hampshire         (603) 228-4033         www.nbes.state.nh.us           New Hersey         (609) 633-6400         http://wilatax.nviettr.org           New Mexico         (505) 841-8576         www.dws.state.nn.us           New York         (518) 457-4179         www.dus.state.ny.us           North Carolina         (919) 733-7396         w	Illinois	(800) 247-4984	www.ides.state.il.us
Iowa	lowa         (515) 281-5339         www.iowaworkforce.org/ui           Kansas         (785) 296-5027         www.dol.ks.gov           Kentucky         (502) 564-2272         www.oet.ky.gov           Louisiana         (225) 342-2944         www.laworks.net/homepage.asp           Maine         (207) 621-5120         www.dilr.state.md.us           Maryland         (800) 492-5524         www.dilr.state.md.us           Massachusetts         (617) 626-5050         www.dilr.state.md.us           Missing         (331) 456-2180         www.michigan.gov/uia           Minnesota         (651) 296-6141         www.michigan.gov/uia           Missouri         (573 751-3340         www.dolr.mo.gov           Montana         (406) 444-3834         www.uid.dli.mt.gov           Mortana         (406) 444-3834         www.dol.state.ne.us           Nevada         (775) 684-6300         http://wilatax.nviettr.org           New Hampshire         (603) 228-4033         www.nbes.state.nh.us           New Hersey         (609) 633-6400         http://wilatax.nviettr.org           New Mexico         (505) 841-8576         www.dws.state.nn.us           New York         (518) 457-4179         www.dus.state.ny.us           North Carolina         (919) 733-7396         w	Indiana	(317) 232-7436	www.in.gov/dwd
Kansas         (785) 296-5027         www.dol.ks.gov           Kentucky         (502) 564-2272         www.oet.ky.gov           Louisiana         (225) 342-2944         www.laworks.net/homepage.asp           Maine         (207) 621-5120         www.state.me.us/labor           Maryland         (800) 492-5524         www.dllr.state.md.us           Massachusetts         (617) 626-5050         www.delma.org           Michigan         (313) 456-2180         www.michigan.gov/uia           Minnesota         (651) 296-6141         www.mdes.ms.gov           Missouri         (573 751-3340         www.mdes.ms.gov           Missouri         (573 751-3340         www.dolf.im.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://witax.nvdetr.org           New Hampshire         (603) 228-4033         www.nbs.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8876         www.dws.state.nm.us           New York         (518) 4857-4179         www.dsor.state.ny.us           North Carolina         (919) 733-7396         www.ness.state.ny.us           North Carolina         (919) 738-7396         www.goo.	Kansas         (785) 296-5027         www.dol.ks.gov           Kentucky         (502) 564-2272         www.dol.ky.gov           Louisiana         (225) 342-2944         www.darworks.net/homepage.asp           Maine         (207) 621-5120         www.state.me.us/labor           Maryland         (800) 492-5524         www.dilir.state.md.us           Massachusetts         (617) 626-5050         www.dem.acg           Michigan         (313) 456-2180         www.michigan.gov/uia           Minnesota         (651) 296-6141         www.uim.org/tax           Mississippi         (866) 806-0272         www.mes.ms.gov           Missouri         (573 751-3340         www.doli.mr.gov           Mortana         (406) 444-3834         www.doli.mr.gov           Mortaska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uiax.nrdetr.org           New Hamphire         (603) 228-4033         www.nres.state.nh.us           New Jersey         (609) 633-6400         http://wd.dol.state.nj.us           New York         (518) 457-4179         www.labor.state.nj.us           New York         (518) 457-4179         www.labor.state.nj.us           North Dakota         (701) 328-2814         www.gis.co.nic.gov <td></td> <td></td> <td></td>			
Kentucky         (502) 564-2272         www.oet.ky.gov           Louisiana         (225) 342-2944         www.law.orks.net/homepage.asp           Marine         (207) 621-5120         www.state.me.us/labor           Maryland         (800) 492-5524         www.delm.acg           Massachusetts         (617) 626-5050         www.delm.acg           Missingan         (313) 456-2180         www.michigan.gov/uia           Minnesota         (651) 296-6141         www.michigan.gov/uia           Mississippi         (866) 806-0272         www.melos.ms.gov           Missouri         (573) 751-3340         www.dolir.mo.gov           Montana         (406) 444-3834         www.dolir.mo.gov           Montana         (402) 471-9940         www.doli.state.ne.us           Nevada         (75) 684-6300         https://liuta.nchetr.org           New Hampshire         (603) 228-4033         www.nles.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New York         (518) 457-4179         www.dos.state.nm.us           New York         (518) 457-4179         www.lacs.cc.com           North Carolina         (919) 733-7396         www.ncesc.com           Ohio         (614) 466-2319         www.fis.orio.com	Kentucky         (502) 564-2272         www.oet.ky.gov           Louisiana         (225) 342-2944         www.law.orks.nev/homepage.asp           Maine         (207) 621-5120         www.state.me.us/abor           Maryland         (800) 492-5524         www.dlfts.state.md.us           Massachusetts         (617) 626-5050         www.dlfts.state.md.us           Mississipa         (313) 456-2180         www.uim.org/ans           Minnesota         (651) 296-6141         www.uim.org/ax           Mississippi         (866) 806-0272         www.dolf.mo.gov           Montana         (406) 444-3834         www.uid.dlfi.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://witax.nvdetr.org           New Hampshire         (603) 228-4033         www.nb.s.state.nh.us           New Jersey         (609) 633-6400         http://wd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.mn.us           New Mexico         (508) 841-8576         www.dusor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc. com           North Dakota         (701) 328-2814         www.jobs.nd.com           Ohio         (614) 466-2319         ww			
Maine         (207) 621-5120         www.state.me.us/labor           Maryland         (800) 492-5524         www.dllr.state.md.us           Massachusetts         (617) 626-5050         www.dllr.state.md.us           Mischigan         (313) 456-2180         www.dilr.state.md.us           Michigan         (351) 296-6141         www.uimn.org/tax           Mississippi         (866) 806-0272         www.mdes.ms.gov           Missouri         (573) 751-3340         www.dol.state.nc.us           Nebraska         (406) 444-3834         www.uid.dli.mt.gov           Montana         (406) 444-3834         www.uid.state.nc.us           Nevada         (775) 684-6300         https://luitax.nvdetr.org           Nevada         (775) 684-6300         https://luitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nbes.state.nb.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.labor.state.ny.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jis.ohio.gov           Oklahoma         (405) 557-7143	Maine         (207) 621-5120         www.state.me.us/labor           Maryland         (800) 492-5524         www.dlf.state.md.us           Massachusetts         (617) 625-5050         www.detma.org           Michigan         (313) 456-2180         www.michigan.gov/uia           Minnesota         (651) 296-6141         www.uimn.org/tax           Mississippi         (866) 806-0272         www.dolf.mo.gov           Missouri         (573 751-3340         www.dolf.mo.gov           Montana         (406) 444-3834         www.uid.dli.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://witax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         https://wid.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518 )457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.necs.ccom           North Dakota         (701) 328-2814         www.jobs.nd.com           Ohio         (614) 466-2319         www.fis.ohio.gov           Oklahoma         (405) 557-7143         www.gobs.nd.com	Kentucky	(502) 564-2272	www.oet.ky.gov
Maryland         (800) 492-5524         www.dllr.state.md.us           Massachusetts         (617) 626-5050         www.detma.org           Mischigan         (313) 456-2180         www.miching.n.gov/uia           Minnesota         (651) 296-6141         www.miching.n.gov           Mississippi         (866) 806-0272         www.mdes.ms.gov           Missouri         (573 751-3340         www.dolf.mo.gov           Montana         (406) 444-3834         www.idd.li.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://luiax.nodetr.org           New Hampshire         (603) 228-4033         www.nbes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dabor.state.nv.us           New York         (518 457-4179         www.labor.state.nv.us           North Carolina         (919) 733-7396         www.necs.com           North Dakota         (701) 328-2814         www.jrs.ohio.gov           Oklahoma         (405) 557-7143         www.jrs.ohio.gov           Oklahoma         (405) 557-7143         www.oscs.state.ok.us           Oregon         (503) 947-1488, option 5         www.o	Maryland         (800) 492-5524         www.dllr.state.md.us           Massachusetts         (617) 626-5050         www.detma.org           Mischigan         (313) 456-2180         www.michigan.gov/uia           Minnesota         (651) 296-6141         www.michigan.gov/uia           Missispipi         (866) 806-0272         www.mdes.ms.gov           Missouri         (573 751-3340         www.doli.mo.gov           Montana         (406) 444-3834         www.dol.state.ne.us           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://luitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nbes.state.nb.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dabor.state.ny.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jis.ohio.gov           Oklahoma         (405) 557-7143         www.gis.ohio.gov           Oklahoma         (405) 557-7143         www.gis.ohio.gov           Oklahoma         (717) 787-7679         www.dilista			
Massachusetts         (617) 626-5050         www.detma.org           Michigan         (313) 456-2180         www.michigan.gov/uia           Minnesota         (651) 296-6141         www.michigan.gov/uia           Mississippi         (866) 806-0272         www.mdes.ms.gov           Missouri         (573 751-3340         www.udolir.mo.gov           Montana         (406) 444-3834         www.udolir.mo.gov           Nebraska         (402) 471-9940         www.dols.stac.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nbes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8876         www.dws.state.mm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.neesc.com           North Dakota         (701) 328-2814         www.neesc.com           Ohio         (614) 466-2319         www.jis.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.dil.state.pa.us           Puerto Rico         (787) 754-5262         Rhode I	Massachusetts         (617) 626-5050         www.detma.org           Michigan         (313) 456-2180         www.michigan.gov/uia           Michigan         (651) 296-6141         www.michigan.gov/uia           Mississippi         (866) 806-0272         www.mdes.ms.gov           Missouri         (573) 751-3340         www.dolir.mo.gov           Montana         (406) 444-3834         www.dolir.mo.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://l/wd.dol.state.nj.us           New Mexico         (505) 841-8576         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.necs.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jobsnd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.orgo.go.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dil.state.pa.us           Puerto Rico         (787) 754-5262         www.dil.state.p	Maine	(207) 621-5120	www.state.me.us/labor
Michigan         (313) 456-2180         www.michigan.gov/uia           Minnesota         (651) 296-6141         www.uimn.org/ax           Mississipi         (866) 806-0272         www.mdes.ms.gov           Missouri         (573 751-3340         www.dolir.mo.gov           Montana         (406) 444-3834         www.dolir.mo.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nbes.state.nh.us           New Jersey         (609) 633-6400         http://wdd.ol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobs.nd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-8700         www.state.pa.us           Puerto Rico         (787) 754-8700         www.state.dus	Michigan         (313) 456-2180         www.michigan.gov/uia           Minnesota         (651) 296-6141         www.uimn.org/ax           Mississippi         (866) 806-0272         www.dolr.mo.gov           Missouri         (573) 751-3340         www.dolir.mo.gov           Montana         (406) 444-3834         www.uid.dli.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://luitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nbes.state.nh.us           New Jersey         (609) 633-6400         https://luitax.nvdetr.org           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518 )457-4179         www.dus.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-769         www.dli.state.pa.us           Puerto Rico         (787) 754-8700         www.dli.state.pa.us           Puerto Rico         (787) 754-8700         ww	Maryland	(800) 492-5524	www.dllr.state.md.us
Minnesota         (651) 296-6141         www.uimn.org/tax           Mississippi         (866) 806-0272         www.mdes.ms.gov           Missouri         (573 751-3340)         www.udolir.mo.gov           Montana         (406) 444-3834         www.uid.dli.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nb.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518 1457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.neesc.com           North Dakota         (701) 328-2814         www.jobs.nd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (53) 947-1488, option 5         www.orgon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dil.state.pa.us           Puerto Rico         (787) 754-5262         www.dil.state.pa.us           Rode Island         (401) 574-8700	Minnesota         (651) 296-6141         www.uimn.org/tax           Mississippi         (866) 806-0272         www.mdes.ms.gov           Missorin         (573 751-3340)         www.uid.lli.mc.gov           Montana         (406) 444-3834         www.uid.dli.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New York         (518) 457-4179         www.labor.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.cesc.state.ok.us           Oregon         (530) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         www.dli.state.pa.us           Rhode Island         (401) 5	Massachusetts	(617) 626-5050	www.detma.org
Mississippi         (866) 806-0272         www.mdes.ms.gov           Missouri         (573 751-3340         www.dolir.mo.gov           Montana         (406) 444-3834         www.uid.dli.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8876         www.dws.state.nm.us           New York         (518) 457-4179         www.debor.state.ny.us           North Carolina         (919) 733-7396         www.nesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jr.cesc.state.ek.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         www.dli.state.pa.us           Rhode Island         (401) 574-8700         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.state.tn.us/labor-wfd/esdiv.html           Texas	Mississippi         (866) 806-0272         www.mdes.ns.gov           Missouri         (573 751-3340)         www.dolir.mo.gov           Montana         (406) 444-3834         www.uid.dli.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8876         www.dvs.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.nicesc.com           North Dakota         (701) 328-2814         www.jos.ohio.gov           Oklahoma         (401) 352-2814         www.jos.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.dul.state.pa.us           Puerto Rico         (787) 754-5262         www.dli.state.pa.us           Rhode Island         (401) 574-8700         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700 <td>Michigan</td> <td>(313) 456-2180</td> <td>www.michigan.gov/uia</td>	Michigan	(313) 456-2180	www.michigan.gov/uia
Missouri         (573 751-3340         www.dolir.mo.gov           Montana         (406) 444-3834         www.uid.dli.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         www.dli.state.pa.us           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.sd.us           Utah         (801) 526-9400	Missouri         (573 751-3340         www.dolir.mo.gov           Montana         (406) 444-3834         www.uid.dli.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jos.nd.com           Ohio         (614) 466-2319         www.jos.ndic.om           Ohio         (614) 466-2319         www.jos.ndic.om           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.desc.state.ok.us           Oregon         (503) 947-1488, option 5         www.desc.state.ok.us           Oregon         (503) 947-1489         www.desc.state.ok.us           Oregon         (503) 947-1489         option 5         www.desc.state.ok.us           Oregon         (503) 947-1448	Minnesota	(651) 296-6141	www.uimn.org/tax
Montana         (406) 444-3834         www.uid.dli.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobs.nd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.offs.onio.gov           Oklahoma         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.state.st.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.state.tn.us/labor-w	Montana         (406) 444-3834         www.uid.dli.mt.gov           Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         www.sces.org/ui           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700<	Mississippi	(866) 806-0272	www.mdes.ms.gov
Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dus.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.state.sd.us           Tennessee         (615) 741-2486         www.state.n.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.state.nus/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.labor.ve	Nebraska         (402) 471-9940         www.dol.state.ne.us           Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jbs.ohio.gov           Oklahoma         (405) 557-7143         www.js.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         R           Rhode Island         (401) 574-8700         www.state.sd.us           South Carolina         (803) 737-3075         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tx.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (802) 828-4252	Missouri	(573 751-3340	www.dolir.mo.gov
Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         www.dli.state.pa.us           Rhode Island         (401) 574-8700         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.labor.vermont.gov           Virginia	Nevada         (775) 684-6300         https://uitax.nvdetr.org           New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jobsnd.com           Ohio         (614) 466-2319         www.jobsnd.com           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.state.sd.us           Tennessee         (615) 741-2486         www.state.sd.us           Tennessee         (512) 463-2700         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.labor.vermont.gov           Virgini         (804) 371-17159         www.labor.vermont.gov </td <td>Montana</td> <td>(406) 444-3834</td> <td>www.uid.dli.mt.gov</td>	Montana	(406) 444-3834	www.uid.dli.mt.gov
New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobs.nd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         www.state.nus/labor.vergorigov/South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.tate.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.labor.vermont.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159 <td>New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jobsnd.com           Ohio         (614) 466-2319         www.oresc. state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         www.dli.state.pa.us           Rhode Island         (401) 574-8700         www.state.sd.us           Tennessee         (615) 741-2486         www.state.sd.us           Tennessee         (615) 741-2486         www.state.n.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.tuc.state.tx.us           Utah         (801) 526-9400         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgini Islands         (340) 776-1440<td>Nebraska</td><td>(402) 471-9940</td><td>www.dol.state.ne.us</td></td>	New Hampshire         (603) 228-4033         www.nhes.state.nh.us           New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jobsnd.com           Ohio         (614) 466-2319         www.oresc. state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         www.dli.state.pa.us           Rhode Island         (401) 574-8700         www.state.sd.us           Tennessee         (615) 741-2486         www.state.sd.us           Tennessee         (615) 741-2486         www.state.n.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.tuc.state.tx.us           Utah         (801) 526-9400         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgini Islands         (340) 776-1440 <td>Nebraska</td> <td>(402) 471-9940</td> <td>www.dol.state.ne.us</td>	Nebraska	(402) 471-9940	www.dol.state.ne.us
New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.necsc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.sces.org/ui           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.tate.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.tate.tn.us/labor.vermont.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virginia         (360) 902-9360	New Jersey         (609) 633-6400         http://lwd.dol.state.nj.us           New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.js.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.sitaic.ncgov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.ylobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virgini         (804) 371-7159         www.VaEmploy.com	Nevada	(775) 684-6300	https://uitax.nvdetr.org
New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.jobs.utah.gov           Vermont         (804) 371-7159         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.go	New Mexico         (505) 841-8576         www.dws.state.nm.us           New York         (518) 457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.necsc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.state.st.us           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.tn.us/labor-wfd/esdiv.html           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.toc.state.tx.us           Utah         (801) 526-9400         www.labor.vermont.gov           Virginia         (804) 371-7159         www.labor.vermont.gov           Virgini Islands         (340) 776-1440         www.ved.gov/uitax/index.php           West Virginia         (360) 902-9360	New Hampshire	(603) 228-4033	www.nhes.state.nh.us
New York         (518 )457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jobs.nbio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.valemploy.com           Virgin Islands         (340) 776-1440         www.valemploy.com           Washington         (360) 902-9360         www.wesd.wa.gov/uitax/index.ph	New York         (518 )457-4179         www.labor.state.ny.us           North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jbs.ohio.gov           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262         Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.labor.vermont.gov           Virginia         (360) 902-9360         www.sdaw.a.gov/uitax/index.php           West Virginia         (360) 902-9360         www.adw.adw.adw.adw.adw.adw.adw.ad	New Jersey	(609) 633-6400	http://lwd.dol.state.nj.us
North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.ts.d.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         wwww.vbep.org/bep/uc	North Carolina         (919) 733-7396         www.ncesc.com           North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.state.so.us           South Carolina         (803) 737-3075         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgini Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wbe.or.g/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us </td <td>New Mexico</td> <td>(505) 841-8576</td> <td>www.dws.state.nm.us</td>	New Mexico	(505) 841-8576	www.dws.state.nm.us
North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tr.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	North Dakota         (701) 328-2814         www.jobsnd.com           Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.wesd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wobep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us	New York	(518 )457-4179	www.labor.state.ny.us
Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Ohio         (614) 466-2319         www.jfs.ohio.gov           Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us	North Carolina	(919) 733-7396	www.ncesc.com
Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.state.sov           South Carolina         (803) 737-3075         www.stes.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Oklahoma         (405) 557-7143         www.oesc.state.ok.us           Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us	North Dakota	(701) 328-2814	www.jobsnd.com
Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Oregon         (503) 947-1488, option 5         www.oregon.gov/EMPLOY/TAX           Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us	Ohio	(614) 466-2319	www.jfs.ohio.gov
Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Pennsylvania         (717) 787-7679         www.dli.state.pa.us           Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us			
Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Puerto Rico         (787) 754-5262           Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us	Oregon	(503) 947-1488, option 5	www.oregon.gov/EMPLOY/TAX
Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Rhode Island         (401) 574-8700         www.uitax.ri.gov           South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us	Pennsylvania	(717) 787-7679	www.dli.state.pa.us
South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	South Carolina         (803) 737-3075         www.sces.org/ui           South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us	Puerto Rico	(787) 754-5262	
South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	South Dakota         (605) 626-2312         www.state.sd.us           Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us	Rhode Island	(401) 574-8700	www.uitax.ri.gov
Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Tennessee         (615) 741-2486         www.state.tn.us/labor-wfd/esdiv.html           Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us			_
Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Texas         (512) 463-2700         www.twc.state.tx.us           Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us	South Dakota	(605) 626-2312	www.state.sd.us
Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Utah         (801) 526-9400         www.jobs.utah.gov           Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us			
Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Vermont         (802) 828-4252         www.labor.vermont.gov           Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us			
Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Virginia         (804) 371-7159         www.VaEmploy.com           Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us			
Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Virgin Islands         (340) 776-1440         www.vidol.gov           Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc           Wisconsin         (608) 261-6700         www.dwd.state.wi.us			_
Washington         (360) 902-9360         www.esd.wa.gov/uitax/index.php           West Virginia         (304) 558-2676         www.wvbep.org/bep/uc	Washington       (360) 902-9360       www.esd.wa.gov/uitax/index.php         West Virginia       (304) 558-2676       www.wvbep.org/bep/uc         Wisconsin       (608) 261-6700       www.dwd.state.wi.us			* *
West Virginia	West Virginia       (304) 558-2676       www.wvbep.org/bep/uc         Wisconsin       (608) 261-6700       www.dwd.state.wi.us			
	Wisconsin			
(600) 261 (700		_		
	Wyoming			
Wyoming		Wyoming	(307) 235-3217	http://wydoe.state.wy.us

### Do You Have To File Form 1040, 1040NR, 1040-SS, or Form 1041?

Yes — Attach Schedule H to that form and mail to the address in your tax return booklet.

No — Mail your completed Schedule H and payment to the Department of the Treasury, Internal Revenue Service Center for the place where you live. No street address is needed. See When and Where To File on page H-3 for the information to enter on your payment.

IF you live in	THEN use this address	
Florida, Georgia, North Carolina, South Carolina	Atlanta, GA 39901-0002	
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas	Austin, TX 73301-0002	
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Fresno, CA 93888-0002	
Arkansas, Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia	Kansas City, MO 64999-0002	
APO, FPO, American Samoa, the Commonwealth of the Northern Mariana Islands, nonpermanent residents of Guam or the U.S. Virgin Islands*, Puerto Rico, dual-status aliens, a foreign country	Austin, TX 73301-0215	

<sup>\*</sup> Permanent residents of Guam should use: Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802.