APPENDIX 1

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

STATES	EFFECTIVE DATE	TAX OFFICE
ALABAMA	July 1, 1977	Alabama Department of Revenue 50 North Ripley Street Montgomery, AL 36104
ARIZONA	October 29, 1977	Arizona Department of Revenue 1600 W. Monroe Street Phoenix, AZ 85007
ARKANSAS	July 1, 1977	Arkansas Department of Finance and Administration P.O. Box 9941 Little Rock, AR 72203
CALIFORNIA	July 1, 1977	Franchise Tax Board P.O. Box 942840 Sacramento, CA 94240-0040
COLORADO	July 1, 1977	Colorado Department of Revenue Taxation Division P.O. Box 17087 Denver, CO 80217-0087
CONNECTICUT	October 22, 1991	Department of Revenue Services 450 Columbus Boulevard - Suite 1 Hartford, CT 06103
DELAWARE	July 1, 1977	Delaware Division of Revenue Department of Finance 820 N. French Street Wilmington, DE 19801
DISTRICT OF COLUMBIA	July 1, 1977	Office of Tax and Revenue 1101 4 th Street, SW-Suite 270 West Washington, DC 20024
GEORGIA	July 1, 1977	Georgia Department of Revenue 1800 Century Boulevard, NE Atlanta, GA 30345
*HAWAII	September 3, 1977	Hawaii Department of Taxation 830 Punchbowl Street Honolulu, HI 96813

IDAHO	July 1, 1977	Idaho State Tax Commission P.O. Box 36 Boise, ID 83722-0410
ILLINOIS	July 1, 1977	Illinois Department of Revenue Willard Ice Building 101 West Jefferson Street Springfield, IL 62702
INDIANA	July 1, 1977	Gross Income Tax Division 100 N. Senate Avenue - IGCN Room N105 Indianapolis, IN 46204
IOWA	July 1, 1977	Department of Revenue 1305 E. Walnut Street - 4 th Floor 0107 Des Moines, IA 50319
KANSAS	July 1, 1977	Kansas Department of Revenue P.O. Box 750260 Topeka, KS 66675-0260
KENTUCKY	July 1, 1977	Kentucky Department of Revenue 501 High Street Frankfort, KY 40601
LOUISIANA	July 1, 1977	Louisiana Department of Revenue Baton Rouge Headquarters P.O. Box 201 Baton Rouge, LA 70821-0201
MAINE	July 1, 1977	Maine Revenue Services Department of Administrative & Financial Services P.O. Box 9107 Augusta, ME 04332-9107
MARYLAND	July 1, 1977	Comptroller of the Treasury Income Tax Division 60 West Street - Suite 102 Annapolis, MD 21401
MASSACHUSETTS	July 1, 1977	Department of Revenue 100 Cambridge street Boston, MA 02114
MICHIGAN	July 1, 1977	Michigan Department of Treasury Lansing, MI 48922
MINNESOTA	July 1, 1977	Minnesota Department of Revenue 600 North Robert Street St. Paul, MN 55101
MISSISSIPPI	July 1, 1977	Mississippi Department of Revenue Income Tax Bureau P.O. Box 960 Jackson, MS 39205
MISSOURI	July 1, 1977	Missouri Department of Revenue Harry S. Truman State Office Building 301 West High Street Jefferson City, MO 65101

MONTANA	October 29, 1977	Montana Department of Revenue Mitchell Building 125 N. Roberts P.O. Box 5805 Helena, MT 59604-5805
NEBRASKA	July 1, 1977	Nebraska Department of Revenue P.O. Box 98912 Lincoln, NE 68509-8912
NEW JERSEY	July 1, 1977	New Jersey Division of Administration P.O. Box 211 Trenton, NJ 08625-0211
NEW MEXICO	July 1, 1977	Finance and Administration 407 Galisteo Street Santa Fe, NM 87501
NEW YORK	July 1, 1977	NYS Department of Taxation and Finance State Campus Albany, NY 12227
NORTH CAROLINA	July 1, 1977	North Carolina Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0640
NORTH DAKOTA	July 29, 1987	Office of State Tax Commission 600 E. Boulevard Avenue - Department 127 Bismarck, ND 58505-0599
ОНЮ	July 1, 1977	Ohio Department of Taxation P.O. Box 530 Columbus, OH 43216-0530
OKLAHOMA	July 1, 1977	Oklahoma Tax Commission Compliance Division 409 NE 28 th Street Oklahoma City, OK 73105
*OREGON	August 22, 1977	Oregon Department of Revenue 955 Center Street, NE Salem, OR 97301-2555

PENNSYLVANIA	July 1, 1977	Pennsylvania Department of Revenue P.O. Box 280510 Harrisburg, PA 17128-0510
PUERTO RICO	November 29, 1988	Treasury Department Income Tax Division P.O. Box 9023630 San Juan, PR 00936-00936
RHODE ISLAND	July 1, 1977	Rhode Island Department of Revenue Department of Taxation One Capitol Hill Providence, RI 02908
SOUTH CAROLINA	July 1, 1977	South Carolina Department of Revenue State Tax Commission 300-A Outlet Pointe Boulevard Columbia, SC 29210
UTAH	July 1, 1977	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134
VERMONT	July 1, 1977	Vermont Department of Taxes 133 State Street Montpelier, VT 05633
VIRGINIA	July 1, 1977	Department of Taxation P.O. Box 1115 Richmond, VA 23218
WEST VIRGINIA	July 1, 1977	State Tax Department Taxpayer Services 1124 Smith Street Charleston, WV 25301
WISCONSIN	July 1, 1977	Department of Revenue Madison, WI 53702
COMMONWEALTH OF NORTHERN MARIANA ISLANDS	December 28, 2006 • Commonwealth's Income Tax • Commonwealth's Wage and Salary Tax	Division of Revenue and Taxation P.O. Box 5234 CHRB Saipan, MP 96950

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