

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14-R, VOLUME 7B, APPENDIX J  
“STATE TAX REPORTING”**

All changes are denoted by blue font

Substantive revisions are denoted by a \* preceding the section, paragraph, table,  
or figure that includes the revision

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

This updated appendix supersedes the previously published version dated November 2009.

| PARAGRAPH   | EXPLANATION OF CHANGE/REVISION   | PURPOSE |
|-------------|--|---------|
| All         | Updated appendix information was extracted from the Treasury Financial Management Service, Treasury Financial Manual, Volume 1, Part 3, Chapter 5000 to comply with current administrative instruction and update mailing addresses for tax reporting. | Update  |
| Alaska      | Alaska does not tax personal income.   | Deleted |
| New Jersey  | New Jersey taxes personal income.  | Added   |
| Puerto Rico | Puerto Rico taxes personal income.   | Added   |

## \* APPENDIX J

**STATE TAX REPORTING**

| State                   | Mail Copy 1 of IRS TD 1099<br>or Automated Reports to:   | State         | Mail Copy 1 of IRS TD 1099<br>or Automated Reports to:                       |
|-------------------------|--|---------------|--|
| Alabama                 | Department of Revenue<br>Income Tax Division<br>Montgomery, AL 36102                                     | Indiana       | Gross Income Tax Division<br>Indianapolis, IN 46204                          |
| Arizona                 | State Tax Commission<br>Phoenix, AZ 85007  | Iowa          | Department of Revenue<br>Lucas State Office Building<br>Des Moines, IA 50319 |
| Arkansas                | Department of Finance and<br>Administration<br>Little Rock, AR 72203                                     | Kansas        | <a href="#">Department of Revenue</a><br>Topeka, KS 66625                    |
| California              | Franchise Tax Board<br>Sacramento, CA 95876  | Kentucky      | Department of Revenue<br>Frankfort, KY 40601                                 |
| Colorado                | Department of Revenue<br>Denver, CO 80203  | Louisiana     | Department of Revenue<br>Baton Rouge, LA 70821                               |
| Connecticut             | <a href="#">Taxpayer Services</a><br>Department of Revenue<br>92 Farmington Avenue<br>Hartford, CT 06105 | Maine         | Bureau of Taxation<br>Augusta, ME 04330                                      |
| Delaware                | Department of Finance<br>601 Delaware Avenue<br>Wilmington, DE 19899                                     | Maryland      | Comptroller of the Treasury<br>Income Tax Division<br>Annapolis, MD 21404    |
| District of<br>Columbia | Department of Finance and<br>Revenue<br>Municipal Center<br>Washington, DC 20001                         | Massachusetts | Department of<br>Corporations and Taxation<br>Boston, MA 02133               |
| Georgia                 | Department of Revenue<br>Trinity Washington Building<br>Atlanta, GA 30334                                | Michigan      | Department of Management<br>and Budget<br>Lansing, MI 48913                  |
| Hawaii                  | Department of Taxation<br>Honolulu, HI 96813   | Minnesota     | Department of Revenue<br>Centennial Office Building<br>St Paul, MN 55145     |
| Idaho                   | State Tax Commission<br>P.O. Box 36<br>Boise, ID 83722   | Mississippi   | State Tax Commission<br>P.O. Box 960<br>Jackson, MS 39205                    |
| Illinois                | Department of Revenue<br>Springfield, IL 62708   | Missouri      | Department of Revenue<br>Jefferson City, MO 65101                            |

## \* APPENDIX J

**STATE TAX REPORTING****(Continued)**

| State          | Mail Copy 1 of IRS TD 1099<br>or Automated Reports to:                             | State          | Mail Copy 1 of IRS TD 1099<br>or Automated Reports to:                                   |
|----------------|--|----------------|--|
| Montana        | Department of Revenue<br>Mitchell Building<br>Helena, MT 59620                     | Pennsylvania   | Department of Revenue<br>Harrisburg, PA 17127  |
| Nebraska       | Department of Revenue<br>Lincoln, NE 68509   | Puerto Rico    | Director, Income Tax Division<br>Treasury Department<br>Box S-4515<br>San Juan, PR 00901 |
| New Jersey     | Department of the Treasury<br>State House<br>Trenton, NJ 08625                     | Rhode Island   | Department of Administration<br>State House<br>Providence, RI 02903                      |
| New Mexico     | Department of Finance and<br>Administration<br>State Capitol<br>Santa Fe, NM 87501 | South Carolina | State Tax Commission<br>Columbia, SC 29201   |
| New York       | Department of Taxation and<br>Finance<br>State Campus<br>Albany, NY 12227          | Utah           | Department of Finance<br>147 State Capitol<br>Salt Lake City, UT 84114                   |
| North Carolina | Department of Revenue<br>Raleigh, NC 27640   | Vermont        | Executive Department<br>State of Vermont<br>Montpelier, VT 05602                         |
| North Dakota   | State Tax Commission<br>Bismarck, ND 58505   | Virginia       | Department of Taxation<br>Richmond, VA 23215   |
| Ohio           | Department of Taxation<br>Columbus, OH 43215                                       | West Virginia  | State Tax Department<br>Charleston, WV 25305   |
| Oklahoma       | State Tax Commission<br>Oklahoma City, OK 73105                                    | Wisconsin      | Department of Revenue<br>Madison, WI 53702   |
| Oregon         | Department of Revenue<br>Salem, OR 97310   |                |  |

**NOTE:** Information shown in this appendix was extracted from the Financial Management Service, Treasury Financial Manual, Volume 1, Part 3, Chapter 5000. Forty-one states, the District of Columbia, and Puerto Rico impose personal income taxes. New Hampshire and Tennessee apply income tax only to personal income earned from interest and dividends. Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming do not tax personal income.