

### Comparison of the Year-End Earnings Statement to Form W-2

Form <b>W-2 Wage and Tax Statement</b> <b>2023</b>		7 Social security tips	<b>1 Wages, tips, other comp.</b>	2 Federal income tax withheld
c Employer's name, address, and ZIP code		8 Allocated tips	3 Social security wages	4 Social security tax withheld
		9	5 Medicare wages and tips	6 Medicare tax withheld
		10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12
e Employee's name, address, and ZIP code		13 Statutory employee Retirement plan Third-party sick pay	14 Other	12b
		b Employer identification number (EIN)		12c
		a Employee's social security no.		12d
15 State	Employer's state ID no.	<b>16 State wages, tips, etc.</b>	17 State income tax	18 Local wages, tips, etc.
			19 Local income tax	20 Locality name

Copy B To Be Filed With Employee's FEDERAL Tax Return This information is being furnished to the Internal Revenue Service. OMB No. 1545-0008 Dept. of the Treasury - IRS Visit the IRS Web Site at www.irs.gov/efile

### Earnings Statement

HOURS AND EARNINGS							TAXES					
Description	EmplID	EmplRec	Rate	Current		YTD		Description	Current Tax Wges	YTD Tax Wges	Deductions	
				Hours	Earnings	Hours	Earnings				Current	YTD
Uncl Reg - No IC/IC 18	00000000	0			2,174.40		101,572.81	Fed OASDI/EE	2,212.79	101,702.14	137.20	6,305.53
Tax Fr - Moving Expense	00000000	0					1,094.17	Fed OASDI/ER*	2,212.79	101,702.14	137.20	6,305.53
Tax Fr - Meals/Lodging	00000000	0					121.08	Fed MED/EE	2,212.79	101,702.14	32.09	1,474.68
								Fed Withholdng	2,067.11	98,095.23	197.05	4,548.15
								Fed Med/ER*	2,212.79	101,702.14	32.09	1,474.68
								WI Withholdng	2,067.11	98,095.23	113.92	2,669.98
<b>Total:</b>							2,174.40	<b>101,572.81</b>	<b>Total:</b>		480.26	22,778.55
BEFORE-TAX DEDUCTIONS				AFTER-TAX DEDUCTIONS			EMPLOYER PAID BENEFITS					
Description	Current	YTD	Description	Current	YTD	Description	Current	YTD				
SGL Basic	12.98	155.76	SGL Additional	19.47	233.64	SGL Basic	8.47	101.64				
SGL Supplemental	12.98	155.76	Individual & Family Employee	0.00	443.30	SGL Basic*	5.94	71.28				
Wisconsin Retirement System	145.68	3,606.91	UW Employees Inc Life	0.00	31.35	SGL Supplemental	4.84	58.08				
GHC-SC WI w/Dental	0.00	968.00	Accidental Death	0.00	28.60	SGL Supplemental*	38.94	467.28				
EPIC	0.00	275.22				SGL Additional*	19.47	233.64				
SELECT PLAN	0.00	231.44				Wisconsin Retirement System	171.78	4,252.96				
Vision Service Plan (VSP)	0.00	71.94				GHC-SC WI w/Dental	0.00	6,263.84				
						Income Continuation	0.00	320.07				
<b>Total:</b>			<b>Total:</b>			<b>* Taxable</b>		<b>Total:</b>		249.44	11,768.79	

#### Calculation of Taxable Federal or State Wages

Gross Earnings  
 (-) less Before-Tax Deductions  
 (+) plus Taxable Deductions  
 (+) Plus Taxable Fringe

Amounts from the Year-End Earnings Statement

(=) equals Taxable Federal (W-2 Box 1) or State Wages (W-2 Box 16)

#### Calculation of Social Security Wages (W-2 Box 3) and Medicare Wages (W-2 Box 5)

Same as the above calculation with the exclusion of UW 403(b) Supplemental Retirement Program (SRP) and WRS Before-Tax deductions.

**Note:** The Social Security limit in 2023 is \$160,200.

### Comparison of the Earnings Statement to Form W-2

Amounts on the Earnings Statement that correspond to Form W-2 amounts.

#### 1. Earnings Statement, Taxes Section, Wages

▶ Column: YTD Tax Wges (Year to Date Taxable Wages)

- Fed Taxable Wages corresponds to..... W-2, Box 1
- WI (State) Wages corresponds to..... W-2, Box 16
- Fed OASDI/EE corresponds to..... W-2, Box 3
- Fed MED/EE corresponds to..... W-2, Box 5

Earnings Statement  
Taxes Section, Wages (YTD Taxable Wages)

Description	TAXES		Deductions	
	Current Tax Wges	YTD Tax Wges	Current	YTD
Fed OASDI/EE	10,190.86	101,329.50	428.02	4,255.84
Fed OASDI/ER*	10,190.86	101,329.50	631.83	6,282.43
Fed MED/EE	10,190.86	101,329.50	147.77	1,469.28
Fed Withholdng	7,594.75	91,637.28	857.02	11,846.96
Fed Med/ER*	10,190.86	101,329.50	147.77	1,469.28
WI Withholdng	7,594.75	93,309.48	469.49	5,730.07
* Employer amount (not included in totals)				
Total:			1,902.30	23,302.15

2023 W-2 Example

1 Wages, tips, other compensation	91637.28	2 Federal income tax withheld	11846.96
3 Social security wages	101329.50	4 Social security tax withheld	4255.84
5 Medicare wages and tips	101329.50	6 Medicare tax withheld	1469.28
16 State wages, tips, etc.	93309.48	17 State income tax	5730.07

#### 2. Earnings Statement, Taxes Section, Taxes

▶ Column: Deductions YTD (Deductions Year to Date)

- Fed Withholding corresponds to..... W-2, Box 2
- WI (State) Withholding corresponds to..... W-2, Box 17
- Fed OASDI/EE corresponds to..... W-2, Box 4
- Fed MED/EE corresponds to..... W-2, Box 6

Earnings Statement  
Taxes Section, Taxes (Deductions YTD)

Description	TAXES		Deductions	
	Current Tax Wges	YTD Tax Wges	Current	YTD
Fed OASDI/EE	6,257.84	66,648.96	262.83	2,799.26
Fed OASDI/ER*	6,257.84	66,648.96	387.99	4,132.24
Fed MED/EE	6,257.84	66,648.96	90.74	966.41
Fed Withholdng	4,859.09	54,851.46	466.78	5,345.03
Fed Med/ER*	6,257.84	66,648.96	90.74	966.41
WI Withholdng	4,859.09	54,851.46	293.50	3,319.64
* Employer amount (not included in totals)				
Total:			1,113.85	12,430.34

2023 W-2 Example

1 Wages, tips, other compensation	54851.46	2 Federal income tax withheld	5345.03
3 Social security wages	66648.96	4 Social security tax withheld	2799.26
5 Medicare wages and tips	66648.96	6 Medicare tax withheld	966.41
16 State wages, tips, etc.	54851.46	17 State income tax	3319.64

Comparison of the Earnings Statement to Form W-2 (continued)

**3. Earnings Statement, Before-Tax Deductions Section, YTD**

▶ **Column: YTD (Year to Date)**

- Before-tax contributions to:
  - UW 403(b) SRP plans correspond to.....W-2, Box 12, Code E
  - WDC 457 plan (not shown below) corresponds to.....W-2, Box 12, Code E
  - FSA/ERA Dependent Care corresponds to.....W-2, Box 10

**Earnings Statement  
Before-Tax Deductions Section**

BEFORE-TAX DEDUCTIONS		
Description	Current	YTD
Unity UW Health	231.00	1,336.00
SGL Basic	3.00	35.25
SGL Supplemental	3.00	35.25
TIAA-CREF SRA	1,000.00	11,000.00
ERA Dependent Care Monthly	416.66	4,583.26
Wisconsin Retirement System	398.75	1,210.00
<b>Total:</b>	<b>2,052.41</b>	<b>18,199.76</b>

Corresponds to  
**Box 10:**  
Dependent Care

Corresponds to  
**Box 12, Code E:**  
Before-tax 403(b)

**2023 W-2 Example**

1 Wages, tips, other compensation	54851.46	2 Federal income tax withheld	5345.03
3 Social security wages	66648.96	4 Social security tax withheld	2799.26
5 Medicare wages and tips	66648.96	6 Medicare tax withheld	966.41
9 Dependent care benefits	4583.26	11 Nonqualified plans	
13 Statutory Retirement Employee <input type="checkbox"/> Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12 code C	113.26
14 Other		12b code E	11000.00
16 State wages, tips, etc.	54851.46	17 State income tax	3319.64

**4. Earnings Statement, After-Tax Deductions Section**

▶ **Column: YTD (Year to Date)**

- After-tax Roth contributions to:
  - UW 403(b) SRP plans correspond to..... W-2, Box 12, Code BB.
  - WDC 457 plan corresponds to..... W-2, Box 12, Code EE.

**Earnings Statement  
After-Tax Deductions Section**

AFTER-TAX DEDUCTIONS		
Description	Current	YTD
WI Deferred Comp Roth	1,000.00	9,000.00
Fidelity Roth	1,000.00	5,200.00
Univ Insurance Assoc Life	0.00	24.00
<b>Total:</b>	<b>2,000.00</b>	<b>14,224.00</b>

**2023 W-2 Example**

1 Wages, tips, other compensation	174792.90	2 Federal income tax withheld	41014.94
3 Social security wages	118500.00	4 Social security tax withheld	7347.00
5 Medicare wages and tips	187713.78	6 Medicare tax withheld	2721.85
9 Dependent care benefits		11 Nonqualified plans	C 308.16
13 Statutory Retirement Employee <input type="checkbox"/> Plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12 code BB	5200.00
14 Other		12b code EE	9000.00
		12c code	
		12d code	

Comparison of the Earnings Statement to Form W-2 (continued)

**5. Earnings Statement, Employer Paid Benefits Section**

- ▶ **Column: YTD (Year to Date, taxable benefits only)**
- Sum of taxable benefits only (as noted with an asterisk ‘\*’) corresponds to W-2, Box 12, Code C.

**Earnings Statement  
Employer Paid Benefits Section**

EMPLOYER PAID BENEFITS		
Description	Current	YTD
Unity UW Health	1,270.40	9,368.80
SGL Basic	1.96	22.70
SGL Basic*	2.25	25.13
SGL Supplemental	1.12	12.83
SGL Supplemental*	6.75	56.63
SGL Additional*	4.50	31.50
Income Continuation	15.19	168.81
Wisconsin Retirement System	481.25	8,419.39
WRS Bn Adjustment Contribution	0.00	609.39
<b>Total:</b>	<b>1,783.40</b>	<b>17,833.40</b>

**\* Taxable**

**Corresponds to Box 12, Code C: Sum of Taxable State Group Life**

**2023 W-2 Example**

1's social security number	1 Wages, tips, other compensation	2 Federal income tax withheld
	54851.46	5345.03
	3 Social security wages	4 Social security tax withheld
	66648.96	2799.26
	5 Medicare wages and tips	6 Medicare tax withheld
	66648.96	966.41
	10 Dependent care benefits	11 Nonqualified plans
	4583.26	
	13 Statutory Retirement Third-party	12a See instructions for box 12
	Employee <input type="checkbox"/> Plan <input checked="" type="checkbox"/> sick pay <input type="checkbox"/>	code C 113.26
	14 Other	12b
		code E 11000.00
		12c
		code
		12d
		code
	16 State wages, tips, etc	17 State income tax
	54851.46	3319.64

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

**Example of the Calculation of W-2, Box 12a, Code C**

SGL Basic YTD	\$25.13	Year to Date Taxable Employer Paid Benefits
(+) plus SGL Supplemental YTD	\$56.63	
(+) plus SGL Additional YTD	\$31.50	
(=) equals W-2, Box 12a, Code C	\$113.26	

**6. Earnings Statement, Employer Paid Benefits and Before-Tax Deduction Sections**

- ▶ **Column: YTD (Year to Date, health coverage listed by health plan name)**
- **Health Coverage YTD.** Before-Tax employee share (+) plus Non-Taxable cost of employer sponsored health coverage corresponds\* to W-2, Box 12, Code DD. This is for your information only; it is not taxable.  
\*Note: The total from Earning Statement Year-To-Date (YTD) columns may not be equal to the total found on W-2, Box 12, Code DD.

If you are a full-time employee and/or offered health coverage you will receive a Form 1095-C, *Employer-Provided Health Insurance and Coverage*.

**Earnings Statement  
Before-Tax Deductions Section**

BEFORE-TAX DEDUCTIONS		
Description	Current	YTD
Health & Dental	128.50	2,962.00

**Earnings Statement  
Employer Paid Benefits Section**

EMPLOYER PAID BENEFITS		
Description	Current	YTD
Health & Dental	851.18	19,718.00

**W-2, Box 12, Code DD**

12a See instructions for box 12	
code DD	22680.00
12b	
12c	
12d	

Comparison of the Earnings Statement to Form W-2 (continued)

**7. Earnings Statement, Hours and Earnings Section**

▶ **Column: YTD (Year to Date Earnings)**

- Combine all YTD Earnings to get Gross Earnings, as shown in the taxable wage calculation on page 1.
- Taxable Moving Expense (Tax Fr - Moving Exp Reimb) corresponds to W-2, Box 14 (labeled as 'Move').

Earnings Statement  
Hours and Earnings Section

HOURS AND EARNINGS							
Description	EmplID	EmplRec	Rate	----- Current -----		-----YTD -----	
				Hours	Earnings	Hours	Earnings
Tax Fr - Meals/Lodging	00587051	0			121.08		121.08
Uncl Reg - No IC/IC 18	00587051	0			10,277.78		82,222.28
Furlough Percent Reduction	00587051	0					-1,890.02
State Imputed Income Adjust	00587051	0					1,114.80
Tax Fr - Moving Exp Reimb	00587051	0					1,094.17
Furlough Percent Reduction	00587051	1					-315.01
Uncl Reg - No IC/IC 18	00587051	1					20,555.56
Uncl Lump - No IC/IC 18	00587051	3					1,000.00
Total:					10,398.86		101,572.81

**Corresponds to  
Box 14:  
Taxable Fringe  
Moving Expense**

Form <b>W-2 Wage and Tax Statement</b> <b>2023</b>		7 Social security tips		1 Wages, tips, other comp.	2 Federal income tax withheld	
c Employer's name, address, and ZIP code		8 Allocated tips		3 Social security wages	4 Social security tax withheld	
		9		5 Medicare wages and tips	6 Medicare tax withheld	
e Employee's name, address, and ZIP code		10 Dependent care benefits		11 Nonqualified plans	12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay		14 Other Move <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">1094.17</span>	12b	
		b Employer identification number (EIN)			12c	
		a Employee's social security no.		12d		
15 State	Employer's state ID no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Copy B To Be Filed With Employee's FEDERAL Tax Return			This information is being furnished to the Internal Revenue Service. OMB No. 1545-0008		Dept. of the Treasury - IRS Visit the IRS Web Site at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	

**Form W-2 Questions and Answers**

**Question 1:** Can I use my earning statement to file my taxes?

You can use your earning statement to verify that your Form W-2 is correct, however for tax filing purposes, you should only use your W-2. Your W-2 will be sent by U.S. mail to your address of record and postmarked by January 31, 2024.

**Question 2:** Are there any other tax forms in addition to the Form W-2 that I will receive from the University?

Some employees will receive additional tax forms from the University (Form 1095-C, Form 1042-S, and the Fellowship/ Scholarship Letter).

[Form 1095-C](#) will be mailed via U.S. mail and posted on the [MyUW System](#) portal ([MyUW](#) for UW-Madison employees) in early February, 2024. Form 1042-S will be available by March 11, 2024 in the Glacier Online Tax Compliance System for employees who opted for electronic delivery; others will have them mailed to their home address. Form 1042-S will be posted on the MyUW portals after March 15, 2024.

The Fellowship/Scholarship Letter will be mailed via U.S. mail and posted on the MyUW portals as they become available.

**Question 3:** Is it possible to have adjustments on my taxable wages after my final 2023 earning statement has been issued?

A limited number of employees have year-end adjustments on their taxable wages which warrant the production of a mid-January earning statement. If you receive an adjusted Earnings Statement, this statement can be used to review your updated Form W-2 information. Earning statements are located in the [MyUW System](#) portal ([MyUW](#) for UW-Madison employees) in the Payroll Information module.

**Remember to include these taxable wage adjustments in the taxable wage calculation.**

<b>Calculation of Taxable Federal Wages</b>	
Gross Earnings	Amounts from the Year-End Earnings Statement
(-) less Before-Tax Deductions	
(+) plus Taxable Deductions	
(+) Plus Taxable Earning Applications "X _ _"	
(=) equals Taxable Federal Wages (W-2 Box 1)	

**Question 4:** Is it possible to have adjustments on my taxable wages after my final 2023 W-2 has been issued?

If you receive a Form W-2C and you have already filed 2023 taxes, you may have to re-file with the corrected information. If you do need to re-file or you haven't filed your taxes yet, you will need BOTH your original Form W-2 and Form W-2C for complete tax data since Form W-2C only contains the boxes that were corrected. Otherwise, please file it with your personal tax records. Refer to the IRS website for details on the re-filing process.

**Question 5:** I work and live in Illinois, will Illinois state withholding be displayed on my Form W-2?

Yes, Illinois state withholding amounts will display on your 2023 Form W-2 if you filed an IL-W-4 with your campus HR department. The University of Wisconsin reports to Wisconsin, California, Illinois and Minnesota, Iowa, Massachusetts, Michigan, North Carolina, and Virginia (2023) State withholding amounts.

Please file an IL-W-4 and submit it to your campus payroll coordinator if interested.

If you are an employee that filed for reciprocity because you are a resident of a reciprocal state (Illinois, Indiana, Kentucky, or Michigan), you may not see Wisconsin state taxable withholding values on your 2023 Form W-2.

**Form W-2 Questions and Answers** (continued)**Question 6:** My address on my Form W-2 is incorrect, what should I do?

If your address on your W-2 is incorrect, log into the [MyUW System](#) portal ([MyUW](#) for UW-Madison employees) and navigate to the Personal Information module. Click the link to update your mailing and / or home address. The University of Wisconsin System does not process W-2 corrections for address changes. Please make a note on the W-2 for your personal tax records.

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**Question 7:** The Name or Social Security Number is wrong on my W-2, what should I do?

1. Your name and Social Security number must match the information on your Social Security Card.
  2. If there is a correction needed, contact your campus payroll coordinator and request a W-2 correction.
  3. Your department's payroll coordinator will also need to enter the correction in the Human Resource System.
  4. Once you receive the corrected W-2 (W-2C), file it with your personal tax documents.
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**Question 8:** I am a nonresident alien on a treaty. Will I receive another form in addition to my Form W-2?

Nonresident aliens, who qualified for a treaty exemption and have completed the necessary paperwork, will receive a Form 1042-S showing their treaty exempt earnings. Form 1042-S is required before you can complete your income tax return. Form 1042-S will be available by March 1, 2024 in the Glacier Online Tax Compliance System for employees who opted for electronic delivery; others will have them mailed to their home address. Form 1042-S will be posted on the MyUW portals after March 18, 2024.

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**Question 9:** Why does Form W-2, Box 14 not include my transportation, meals, pre-tax State Group Life, etc.?

This pre-tax information is provided on your earnings statement. Additionally, the pre-tax amounts have already reduced taxable wages reported on your 2023 W-2, in Boxes 1, 3, 5 and 16.

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**Question 10:** Why are Wisconsin Retirement System (WRS) pre-tax deductions omitted from Form W-2, Box 12?

Only voluntary retirement deductions, such as the UW 403(b) Supplemental Retirement Program (SRP) and Wisconsin Deferred Compensation 457 plans are reported in Box 12. The WRS pre-tax deduction is a mandatory retirement deduction and is not included in Box 12. The taxable gross income reported in W-2, Boxes 1 and 16 have already been reduced by the amount of the WRS deduction.

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**Question 11:** I have a general question related to my Form W-2. Who should I contact?

Contact your campus payroll office if you have questions.

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**Form W-2 Box and Code Descriptions**

W-2 Box Description	Source of Reported Year-to-Date (YTD) Amount
<b>Box 1</b> Wages, tips, other compensation	Federal Taxable Wages
<b>Box 2</b> Federal income tax withheld	Federal Tax Withholding Amount
<b>Box 3</b> Social security wages	Federal OASDI Taxable Wages
<b>Box 4</b> Social security tax withheld	Federal OASDI Taxes
<b>Box 5</b> Medicare wages and tips	Federal Medicare Taxable Wages
<b>Box 6</b> Medicare tax withheld	Federal Medicare Taxes
<b>Box 10</b> Dependent care benefits	Flexible Spending Account (FSA) Dependent Care
<b>Box 12 (a, b, c, d) codes:</b>	
<b>C</b> Group Term Life (State Group Life Insurance)	<b>Taxable</b> State Group Life Insurance (SGL) Basic, SGL Basic A, SGL Supplemental A, SGL Supplemental, SGL Additional
<b>E</b> 403(b)	<b>Before-tax</b> UW 403(b) Supplemental Retirement Program (SRP)
<b>G</b> 457(b)	<b>Before-tax</b> Wisconsin Deferred Compensation (WDC)
<b>P</b> Excludable Moving Expenses	<b>Non-taxable</b> moving expense
<b>W</b> Health Savings Accounts (HSAs)	<b>Before-tax</b> deductions and employer contributions
<b>Z</b> Nonqualified Deferred Compensation	<b>After-tax</b> income under a nonqualified deferred compensation plan
<b>BB</b> Roth Contributions to 403 (b)	<b>After-tax</b> UW 403(b) Supplemental Retirement Program (SRP)
<b>DD</b> Health Coverage	<b>Non-Taxable</b> cost of employer-sponsored health coverage plus <b>Before-Tax</b> employee share of health coverage
<b>EE</b> Roth Contributions to 457(b)	<b>After-tax</b> Wisconsin Deferred Compensation (WDC)
<b>Box 13</b> Retirement Plan checkbox	Checked for active participant in the Wisconsin Retirement System (WRS) or the UW 403(b) Supplemental Retirement Program (SRP).
<b>Box 14</b> Other	This box is used for additional information regarding <b>taxable</b> compensation or reimbursements.
<b>Box 15</b> State	State of taxable wages reporting with state ID number
<b>Box 16</b> State wages, tips, etc.	State Taxable Wages
<b>Box 17</b> State income tax	State Taxable Withholding

**Federal and State Tax Resources**

**Internal Revenue Service** <https://www.irs.gov/>  
 How to Contact the IRS: <https://www.irs.gov/help/telephone-assistance>  
 Forms and Publications: <https://www.irs.gov/forms-instructions>  
 Assistance for Individuals: 800-829-1040, TTY/TTD 800-829-4059 Monday - Friday, 7 a.m. - 7 p.m. (local time)

**Wisconsin Department of Revenue** <https://www.revenue.wi.gov/>  
 How to Contact the WI DOR: <https://www.revenue.wi.gov/Pages/ContactUs/home.aspx>  
 Forms and Publications: <https://www.revenue.wi.gov/Pages/HTML/formpub.aspx>  
 Assistance for Individuals: 608-266-2486

**State Departments of Revenue**

Arizona	<a href="https://azdor.gov/">https://azdor.gov/</a>	Massachusetts	<a href="https://www.mass.gov/orgs/massachusetts-department-of-revenue">https://www.mass.gov/orgs/massachusetts-department-of-revenue</a>
California	<a href="https://www.taxes.ca.gov/">https://www.taxes.ca.gov/</a>	Michigan	<a href="https://www.michigan.gov/taxes">https://www.michigan.gov/taxes</a>
Connecticut	<a href="https://portal.ct.gov/DRS">https://portal.ct.gov/DRS</a>	Minnesota	<a href="https://www.revenue.state.mn.us/">https://www.revenue.state.mn.us/</a>
Georgia	<a href="https://dor.georgia.gov/">https://dor.georgia.gov/</a>	Montana	<a href="https://mtrevenue.gov/">https://mtrevenue.gov/</a>
Idaho	<a href="https://tax.idaho.gov/">https://tax.idaho.gov/</a>	Nebraska	<a href="https://revenue.nebraska.gov/">https://revenue.nebraska.gov/</a>
Illinois	<a href="https://tax.illinois.gov/">https://tax.illinois.gov/</a>	North Carolina	<a href="https://www.ncdor.gov/">https://www.ncdor.gov/</a>
Iowa	<a href="https://tax.iowa.gov/">https://tax.iowa.gov/</a>	South Carolina	<a href="https://dor.sc.gov/">https://dor.sc.gov/</a>
Louisiana	<a href="https://revenue.louisiana.gov/">https://revenue.louisiana.gov/</a>	Utah	<a href="https://tax.utah.gov/">https://tax.utah.gov/</a>
Maine	<a href="https://www.maine.gov/revenue/">https://www.maine.gov/revenue/</a>	Virginia	<a href="https://www.tax.virginia.gov/">https://www.tax.virginia.gov/</a>

For additional state departments of revenue, see <https://uwservice.wisconsin.edu/tax/>.