

Contact Information for State Departments of Revenue

The definition of "dependent" for state tax law purposes does not conform to the current federal rules regarding the individuals who may receive tax-free health coverage in a number of states. Therefore, the value of health coverage provided to dependents who do not qualify as dependents under state law must be imputed to the employee as income for state tax purposes. The contact information for the department of revenue in each of the affected states is listed below. American Fidelity does not provide tax or legal advice. We recommend you contact your state or your tax advisor for additional information.

Arizona
Department of Taxation and Revenue
800-352-4090
www.azdor.gov

Arkansas
Department of Taxation and Revenue
501-682-2242
www.dfa.arkansas.gov

California
State Board of Equalization
800-400-7115
www.boe.ca.gov

Georgia
Department of Revenue
877-602-8477
www.dor.ga.gov

Hawaii
Department of Taxation
800-222-3229
www.state.hi.us/tax

Idaho
State Tax Commission
800-972-7660
www.tax.idaho.gov

Indiana
Department of Revenue
317-232-2240
www.ai.org/dor

Iowa
Department of Revenue
515-281-3114
www.iowa.gov/tax

Kentucky
Department of Revenue
502-564-4581
www.revenue.ky.gov

Maine
Revenue Services
207-624-9595
www.state.me.us

Massachusetts
Department of Revenue
800-392-6089
www.mass.gov

Minnesota
Department of Revenue
800-652-9094
www.taxes.state.mn.us

Ohio
Department of Taxation
888-405-4039
<http://tax.ohio.gov/>

Oregon
Department of Revenue
800-356-4222
www.oregon.gov/dor

South Carolina
Department of Revenue
803-898-5709
www.sctax.org

Vermont
Department of Taxes
802-828-2551
www.state.vt.us/tax

Virginia
Department of Taxation
800-367-8031
www.tax.virginia.gov

West Virginia
State Tax Department
800-982-8297
www.wva.state.wv.us

Wisconsin
Department of Revenue
608-266-2486
www.revenue.wi.gov