

APPENDIX II

STATE ABBREVIATIONS*

AL	Alabama	NE	Nebraska
AK	Alaska	NV	Nevada
AZ	Arizona	NH	New Hampshire
AR	Arkansas	NJ	New Jersey
CA	California	NM	New Mexico
CO	Colorado	NY	New York
CT	Connecticut	NC	North Carolina
DE	Delaware	ND	North Dakota
DC	District of Columbia	OH	Ohio
FL	Florida	OK	Oklahoma
GA	Georgia	OR	Oregon
HI	Hawaii	PA	Pennsylvania
ID	Idaho	PR	Puerto Rico
IL	Illinois	RI	Rhode Island
IN	Indiana	SC	South Carolina
IA	Iowa	SD	South Dakota
KS	Kansas	TN	Tennessee
KY	Kentucky	TX	Texas
LA	Louisiana	UT	Utah
ME	Maine	VT	Vermont
MD	Maryland	VA	Virginia
MA	Massachusetts	VI	Virgin Islands
MI	Michigan	WA	Washington
MN	Minnesota	WV	West Virginia
MS	Mississippi	WI	Wisconsin
MO	Missouri	WY	Wyoming
MT	Montana		

*Within the context of FUTA, the term “state” includes the District of Columbia, the Commonwealth of Puerto Rico, and the U.S. Virgin Islands.