

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF CALIFORNIA**

**Roster of Governmental Agencies**

The following agencies have specified addresses for bankruptcy noticing purposes pursuant to Federal Rule of Bankruptcy Procedures 2002(j), 5003(e), and Local Bankruptcy Rule 2002-1. Addresses are for all notices, unless otherwise indicated.

**Internal Revenue Service**

*Notices and Service in Bankruptcy Cases, Adversary Proceedings, and Contested Matters Shall be Sent to:*

Internal Revenue Service  
PO Box 7346  
Philadelphia, PA 19101-7346

*Notices and Service in Adversary Proceedings and Contested Matters Shall **Additionally** be Sent to:*

United States Department of Justice  
Tax Division  
Civil Trial Section Western Region  
Box 683 Ben Franklin Station  
Washington, DC 20044

**AND**

*If Filed in the Sacramento Division to:*

United States Attorney  
(For Internal Revenue Service)  
501 I St Ste 10-100  
Sacramento, CA 95814

*If Filed in the Modesto or Fresno Division to:*

United States Attorney  
(For Internal Revenue Service)  
2500 Tulare St Ste 4401  
Fresno, CA 93721

*Requests for Refunds or Prompt Determinations of Any Unpaid Federal Tax Liability of the Estate Made Pursuant to Bankruptcy Code §505 Shall  
be Sent to:*

Internal Revenue Service  
PO Box 7346  
Philadelphia, PA 19101-7346

**U.S. Environmental Protection Agency Region 9**

US EPA Region 9 Bankruptcy Contact  
Office of Regional Counsel ORC-3  
75 Hawthorne St  
San Francisco, CA 94105

**Secretary of the Treasury**

Chief Counsel Region IX  
Secretary of the Treasury  
1500 Pennsylvania Ave NW  
Washington, DC 20220

**Office of Education for Federally Insured Student Loans**

US Department of Education  
Bankruptcy Section  
50 United Nations Plaza  
Mail Box 1200  
San Francisco, CA 94102

**Health Education Assistance Loans**

Public Health Service HHS  
Room 4A53 Parklawn Bldg  
5600 Fishers Ln  
Rockville MD 20857

<b><u>Department of Housing &amp; Urban Development</u></b>		<b><u>Medicare/Health Care Financing Administration</u></b>	
U.S. Department of Housing and Urban Development Office of Regional Counsel, Region IX One Sansome Street, Suite 1200 San Francisco, CA 94104-4430		Regional Counsel Medicare/Ctrs For M&M Svcs US Dept of Health and Human Services 90 7 <sup>th</sup> St Ste 4-500 San Francisco, CA 94103-6705	
<b><u>Securities &amp; Exchange Commission</u></b>		<b><u>U.S. Department of Veterans Affairs</u></b>	
U.S. Securities and Exchange Commission Attn: Bankruptcy Counsel 444 South Flower Street, Suite 900 Los Angeles, CA 90071-9591		Regional Counsel US Dept of Veterans Affairs 1301 Clay St Ste 1300N Oakland, CA 94612-5209	
<b><u>Social Security Administration</u></b>		<b><u>Commodity Futures Trading Commission</u></b>	
Office of the General Counsel Office of Program Litigation Attn: Bankruptcy 6401 Security Boulevard Baltimore, MD 21235		Commodity Futures Trading Commission Three Lafayette Ctr 1155 21 <sup>st</sup> St NW Washington, DC 20581	
<b><u>U.S. Small Business Administration</u></b>		<b><u>U.S. Department of Agriculture Farm Service Agency</u></b>	
<i>Sacramento Division Cases:</i> U.S. Small Business Administration Attn: District Counsel 455 Market Street, Suite 600 San Francisco, CA 94105	<i>Fresno/Modesto Division Cases:</i> U.S. Small Business Administration Office of General Counsel 312 N. Spring St., 5 <sup>th</sup> Floor Los Angeles, CA 90012	USDA Farm Service Agency ATTN Farm Loan Programs 430 G St #4161 Davis, CA 95616-4161	
<b><u>California State Compensation Insurance Fund</u></b>			
<i>Service of Adversary Proceedings:</i>		<i>All Other Bankruptcy Notices:</i>	
Corporate Legal State Compensation Insurance Fund 5880 Owens Drive, 3 <sup>rd</sup> Floor Pleasanton, CA 94588		Attn: Cancellation, Bankruptcy & Pre-Coverage Unit State Compensation Insurance Fund PO Box 8192 Pleasanton, CA 94588-8792	
<b><u>California Department of Tax and Fee Administration</u></b> <i>Formerly the California State Board of Equalization</i>			
<i>Service of Summons and Complaint in Adversary Proceedings:</i>		<i>Service of Bankruptcy Code §505 Requests:</i>	
Director California Department of Tax and Fee Administration 450 N St MIC:104 Sacramento, CA 95814-0104		California Department of Tax and Fee Administration Special Operations Bankruptcy Team MIC:74 PO Box 942879 Sacramento, CA 94279-0074	
<i>Service of Notice of Objection to Claim:</i>		<i>All Other Service and Bankruptcy Notices:</i>	
Use the address specified on the Proof of Claim filed in the case by the California Department of Tax and Fee Administration (or the California State Board of Equalization)		California Department of Tax and Fee Administration Account Information Group MIC:29 PO Box 942879 Sacramento, CA 94279-0029	

**California Franchise Tax Board**

*Service of Adversary Proceedings:*

Franchise Tax Board  
Chief Counsel  
c/o General Counsel Section  
PO Box 1720 MS A-260  
Rancho Cordova, CA 95741-1720

*Service of Bankruptcy Code §505 Requests and All Other Service and Notices:*

Franchise Tax Board  
Bankruptcy Section MS A-340  
PO Box 2952  
Sacramento, CA 95812-2952

**California Employment Development Department**

*Service of Adversary Proceedings:*

Employment Development Department  
Legal Office  
800 Capitol Mall MIC 53  
Sacramento, CA 95618

*Service of Bankruptcy Notices:*

Employment Development Department  
Bankruptcy Special Procedures Group  
PO Box 826880 MIC 92E  
Sacramento, CA 94280-0001

**Kern County Department of Child Support Services**

Kern County Department of Child Support Services  
3701 N. Sillect Avenue  
Bakersfield, CA 93308

**Shasta County Counsel**

Office of the County Counsel  
County of Shasta  
1450 Court St Ste 332  
Redding, CA 96001

**Sacramento County Department of Child Support Services**

Sacramento County Department of Child Support Services  
PO Box 269112  
Sacramento, CA 95826

**Michigan Department of Treasury**

*Service of Bankruptcy Code §505 Requests:*  
Michigan Department of Treasury Tax Policy Division  
ATTN Litigation Liaison  
2<sup>nd</sup> Floor Austin Bldg  
430 West Allegan St  
Lansing, MI 48922

**Mississippi Department of Revenue**

Bankruptcy Section  
Mississippi Department of Revenue  
PO Box 22808  
Jackson, MS 39225-2808

**Oklahoma Tax Commission**

Office of the General Counsel, Bankruptcy Section  
120 N. Robinson, Ste. 2000W  
Oklahoma City, OK 73102

**Defense Finance and Accounting Service**

*All service and notices in personal chapter 7 and chapter 13 cases listing Department of Defense (DoD), Defense Finance and Accounting Service (DFAS), or a military department (Air Force, Army, Navy, and Marine Corps) as an employer or creditor. Will not process documents without complete Social Security Numbers.*

DFAS-DGG-CL  
Garnishment Operations  
PO Box 998002  
Cleveland, OH 44199-8002