

Register of Governmental Agencies and Certain Taxing Authorities Mailing Address (revised 1/8/21)

Taxing Authorities:

Iowa Department of Revenue  
Office of the Attorney General of Iowa  
Attn: Bankruptcy Unit  
1305 E. Walnut Street  
Des Moines, IA 50319

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

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California Department of Tax and Fee Administration  
Special Operations Bankruptcy Team, MIC:74  
PO Box 942879  
Sacramento, CA 94279-0074

*(re: Bankruptcy Code 505(b))*

California Department of Tax and Fee Administration  
450 N Street, MIC:104  
Sacramento, CA 95814-0104

*(re: FRBP 7004)*

California Department of Tax and Fee Administration  
Collection Support Bureau Bankruptcy Team, Mic: 74  
P.O. Box 942879  
Sacramento, CA 94279-0029

*(re: other services)*

California Franchise Tax Board  
Chief Counsel c/o General Counsel Section  
P.O. Box 1720 MS:A-260  
Rancho Cordova, CA 95741-1720

*(re: Service of Adversary Proceedings)*

California Franchise Tax Board  
Bankruptcy Section, MS:A340  
P.O. Box 2952  
Sacramento, CA 95812-2952

*(re: Bankruptcy Code 505(b) Requests,  
and other services and notices)*

Michigan Department of Treasury, Tax Policy Division  
ATTN: Litigation Liaison  
2nd Floor, Austin Building  
430 West Allegan Street  
Lansing, MI 48922

Mississippi Department of Revenue  
Bankruptcy Section  
P O Box 22808  
Jackson MS 39225-2808

Oklahoma Tax Commission  
Attn: Legal  
PO Box 269056  
Oklahoma City, OK 73126

Tennessee Department of Revenue  
c/o Tennessee Attorney General's Office  
Bankruptcy Division  
P.O. Box 20207  
Nashville, TN 37202-0207

Department of Human Services/Bureau of Collections  
Attn: Bankruptcy  
400 SW 8<sup>th</sup> St; Suite H  
Des Moines, IA 50309-4633

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Federal Agencies/Departments:

Copy US Attorney on all Federal Agencies Correspondence

US Attorney  
111 7<sup>th</sup> Avenue SE, Box 1  
Cedar Rapids IA 52402

Environmental Protection Agency

Environmental Protection Agency  
Demetra Salisbury  
Region 7 Coordinator, Office of Regional Counsel  
U.S. Environmental Protection Agency  
11201 Renner Blvd.  
Lenexa, KS 66219

Farm Service Agency

*FSA (former ASCS & all former FmHA farm cases)/ Commodity Credit Corporation (CCC)*

Iowa State FSA Office  
10500 Buena Vista Court  
Urbandale IA 50322

*USDA / Rural Development (all former FmHA accounts except farm accounts)*

USDA/Rural Development  
Centralized Servicing Center  
Bankruptcy Section  
PO Box 66879  
St Louis MO 63166

Small Business Administration

US Small Business Administration  
Attn: Michelle Chesebro, Attorney  
500 W. Madison St., Suite 1150  
Chicago, IL 60661

Social Security Administration

Social Security Administration  
Office of the General Counsel  
Region VII, Kansas City  
Richard Bolling Federal Building  
601 E 12th Street, Room 965  
Kansas City MO 64106-2898

Social Security Administration  
3165 Williams Blvd SW, Ste 100  
Cedar Rapids IA 52404

US Department of Agriculture

Office of the General Counsel  
US Department of Agriculture  
PO Box 419205; Mail Stop 1401  
Kansas City MO 64141-6205

US Department of Education

*For Service of Process in Adversary Proceeding:*

U.S. Department of Education  
Office of General Counsel  
400 Maryland Ave. SW, Rm. 6E353  
Washington, DC 20202-2110

U.S. Department of Education  
Litigation Unit  
50 United Nations Plaza  
Mailbox 1200; Room 1176  
San Francisco, CA 94102

*For Notices and Mailing Matrix:*

U.S. Department of Education  
400 Maryland Ave. SW Rm 6E353  
Washington, DC 20202-2110

US Department of Health & Human Services

US Department of Health & Human Services  
Office of the General Counsel  
601 E 12th Street, Room N1800  
Kansas City MO 64106

US Department of Housing and Urban Development

US Department of Housing and Urban Development  
Attn: Regional Counsel  
400 State Avenue, Room 200  
Kansas City, KS 66101-2406

US Department of Labor

*(this does not include the Pension Benefit Guaranty Corporation)*

US Department of Labor  
Office of the Solicitor  
2300 Main Street, Suite 1020  
Kansas City MO 64108

US Department of Labor  
Plan Benefits Security Division  
PO Box 1914  
Washington DC 20013

US Department of Veteran Affairs

Department of Veterans Affairs  
Office of Chief Counsel (618/02)  
1 Veterans Drive, Building 73  
Minneapolis, MN 55417

Department of Veterans Affairs  
Debt Management Center  
PO Box 11930  
St Paul MN 55111-0930

Department of VA, Veterans Health Administration  
Central Plains CPAC  
Attn: Veteran Services  
381 Franklin Ave  
Leavenworth, KS 66048