

Register of Governmental Agencies and Certain Taxing Authorities Mailing Address
(Effective 01/10/2025)

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

California Department of Tax and Fee Administration *(Bankruptcy Code §505(b) Requests)*
Collections Support Bureau Bankruptcy Team, MIC: 74
PO Box 942879
Sacramento, CA 94279-0074

Director, MIC: 104 *(Service of Adversary Proceedings FRBP 7004)*
California Department of Tax and Fee Administration
651 Bannon Street, Suite 100
Sacramento, CA 95811-0299

California Department of Tax and Fee Administration *(All other service and notices)*
Account Information Group, MIC: 29
P.O. Box 942879
Sacramento, CA 94279-0029

California Franchise Tax Board *(re: Service of Adversary Proceedings)*
Chief Counsel c/o General Counsel Section
P.O. Box 1720 MS:A-260
Rancho Cordova, CA 95741-1720

California Franchise Tax Board *(re: Bankruptcy Code §505(b) Requests, and other services and notices)*
Bankruptcy Section, MS:A340
P.O. Box 2952
Sacramento, CA 95812-2952

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

Mississippi State Tax Commission
Bankruptcy Section
PO 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

Iowa Dept. of Health and Human Services
Child Support Services
400 SW 8th St., Suite H
Des Moines, IA 50309-4633

Federal Agencies/Departments

Copy US Attorney on all Federal Agencies Correspondence

US Attorney
111 7th Avenue SE, Box 1
Cedar Rapids, IA 52401

Environmental Protection Agency

U.S. Environmental Protection Agency
Milady Peters, Paralegal
Region 7 Coordinator, Office of Regional Counsel
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
210 Walnut Street, Suite 749
Des Moines, IA 50309

Social Security Administration

Social Security Administration
Office of the General Counsel
Office of Program Litigation
Attn: Bankruptcy
6401 Security Boulevard
Baltimore, MD 21235

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 12 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 10100
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
PO Box 2000
Leavenworth, KS 66048