Register of Governmental Agencies and Certain Taxing Authorities Mailing Address (Updated 01/05/2024)

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 Attn: Director 450 N Street, MIC:104 Sacramento, CA 95814-0104 (re: FRBP 7004)

California Department of Tax and Fee Administration Collection Support Bureau, Bankruptcy Section, MIC: 55 P.O. Box 942879 Sacramento, CA 94279-0055

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 *(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