

[Register of Mailing Addresses of Federal and State Government Units  
and Certain Taxing Authorities](#)

**Revised:** Tuesday, May 22, 2018

**The Following Governmental Units Have Specified Addresses for Bankruptcy  
[Rule 5003\(e\)](#).**

For address corrections and additions e-mail [ron\\_mastro@canb.uscourts.gov](mailto:ron_mastro@canb.uscourts.gov)

**United States**

**Commodity Futures Trading**

**Commission**

Three Lafayette Center  
1155 21st Street, N.W.  
Washington, DC 20581

**Office of Regional Counsel**

**Department of Housing and**

**Urban Development**

One Sansome St., Suite 1200  
San Francisco, CA 94104

**U. S. Securities and**

**Exchange Commission**

Attn: Bankruptcy Counsel  
444 South Flower Street, Suite 900  
Los Angeles, California 90071-9591

**Social Security Administration**

Office of the General Counsel, Region IX

160 Spear Street, Suite 800

San Francisco, CA 94105-1545

**United States Department of**

**Health & Human Services**

General Counsel Department of

Health & Human Services

200 Independence, S.W.

Washington, D.C. 20201

**Internal Revenue Service**

Notices and Service in Bankruptcy Cases, Adversary Proceedings

and Contested Matters Send to:

Internal Revenue Service

P.O. Box 7346

Philadelphia, PA 19101-7346

Notices and Service in Adversary Proceedings and Contested Matters

**Additionally** Send to:

United States Department of Justice

Civil Trial Section Western Region

Box 683 Ben Franklin Station

Washington, DC 20044

**AND**

United States Attorney  
Civil Division  
450 Golden Gate Avenue  
San Francisco, CA 94102-3400

Requests for Refunds or Determinations of Any Unpa

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346

Civil Actions Pursuant to 26 U.S.C §7433(e) Asserting  
in Violation of Bankruptcy Code §362 or §5

Mr. Douglas Davaz  
Territory Manager for the Insolvency  
in the Northern District of California  
Internal Revenue Service  
4041 N Central Ave., Stop 5020P  
of the Estate Made Pursuant to [Bankruptcy Code](#)  
Phoenix, AZ 85012

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**State of California**

**California Department of Tax and Fee A**  
*(formerly, the California State Board of E*

Summons and Complaint for

Adversary Proceedings:

Director

California Department of Tax and Fee Administration

450 N Street, MIC: 104

Sacramento, CA 95814-0104

**Objections to Claims:**

filed in the bankruptcy case by the California Department of Tax and Fee Administration (or the California State Board of Equalization).

Bankrup

California

Special Op

Sacram

For additional information on noticing the California Department of

Use the address specified on the [Proof of Claim](#)

<http://www.cdtfa.ca.gov/legal/bankrup>

**Franchise Tax Board**

**Service of Adversary Proceedings:**

Franchise Tax Board

Chief Counsel

General Counsel Section, MS A-260

P.O. Box 1720

Rancho Cordova, CA 95741-1720

For additional information on noticing the Franchi

<https://www.ftb.ca.gov/forms/misc/93>

**Employment Development Depart**

**For All Bankruptcy Notices and All Other Service (Including**

Employment Development Department  
Bankruptcy Unit-MIC 92E  
P.O. Box 826880  
Sacramento, CA 94280-0001

Use the Following Addresses For Any Summon

**In Person Service:**

Employment Development Department  
Attn: MIC 53  
722 Capitol Mall  
Sacramento, CA 95814

**Service by Mail:**

Employment Development Department  
Attn: MIC 53  
800 Capitol Mall  
Sacramento, CA 95814

**Secretary of State**

State of California  
1500 - 11th Street  
Sacramento, CA 95814

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**Other Public Agencies**

**Contra Costa County Department  
of Child Support Services**

50 Douglas Drive, Suite 100  
Martinez, CA 94553

<p><b>Bankruptcy Code Section 505 Requests:</b></p> <p>Tennessee Department of Revenue c/o Tennessee Attorney General's Office Bankruptcy Division P.O. Box 20207 Nashville, TN 37202-0207</p>	<p><b>All Other Service and Notices:</b></p> <p>(Name of Agency) c/o Tennessee Attorney General's Office Bankruptcy Division P.O. Box 20207 Nashville, TN 37202-0207</p>
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