

Appendix D: Register of Federal & State Government Unit Addresses [FRBP 5003(e)]

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1.0 Federal Rules of Bankruptcy Procedure 5003(e)

Pursuant to Federal Rules of Bankruptcy Procedure 5003(e), federal and state agencies may file a statement with the court designating their mailing addresses. See Local Bankruptcy Rule 2002-2 for related noticing requirements.

2.0 Federal Agencies

2.1 Internal Revenue Service (IRS)

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

2.2 Securities Exchange Commission

U.S. Securities and Exchange Commission
Attn: Bankruptcy Counsel
444 South Flower Street, Suite 900
Los Angeles, CA 90071-9591

2.3 United States Trustee

- a. **Electronic Notice and Service.** The Office of the United States Trustee consented to electronic notice and service of documents. Therefore, service of documents by U.S. mail is not necessary in cases where a Notice of Electronic Filing is generated upon filing a document with the court electronically in CM/ECF.
- b. **Notice and Service by U.S. Mail.** When service by U.S. mail is necessary, papers must be served on the Office of the United States Trustee at the following addresses:

1. **Papers in All Cases and Proceedings Assigned to Los Angeles Judges:**

United States Trustee
915 Wilshire Blvd., Suite 1850
Los Angeles, CA 90017

2. **Papers in All Cases and Proceedings Assigned to Santa Ana Division Judges:**

United States Trustee
411 West Fourth Street, Suite 7160
Santa Ana, CA 92701

3. **Papers in All Cases and Proceedings Assigned to Riverside Division Judges:**

United States Trustee
3801 University Avenue, Suite 720
Riverside, CA 92501

4. **Papers in All Cases and Proceedings Assigned to Northern Division and San Fernando Valley Judges:**

United States Trustee
915 Wilshire Blvd., Suite 1850
Los Angeles, CA 90017

2.4 United States Attorney. In contested matters and adversary proceedings involving the United States, the United States Attorney and Attorney General shall be served at the following addresses:

a. **Civil Process Clerk**

United States Attorney's Office
Federal Building, Room 7516
300 North Los Angeles Street
Los Angeles, CA 90012

b. **Attorney General**

United States Department of Justice
Ben Franklin Station
P. O. Box 683
Washington, DC 20044

- 2.5 United States Small Business Administration (SBA).** Send notices to the SBA at the following address in bankruptcy cases where the SBA is a creditor (**do not** send notices to the SBA if the SBA is not a creditor).

U.S. Small Business Administration
Attn: So Cal Legal Unit
330 North Brand Boulevard, Suite 1200
Glendale, CA 91203-2304

3.0 State Agencies

3.1 State of California Employment Development Department

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

3.2 State of California Franchise Tax Board

a. **Service of Adversary Proceedings:**

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

b. **Bankruptcy Code Section 505 Requests and All Other Service and Notices:**

Franchise Tax Board Bankruptcy Section, MS: A-340
P. O. Box 2952
Sacramento, CA 95812-2952

3.3 State of California Board of Equalization

a. Service of Adversary Proceedings:

Executive Director
State Board of Equalization
450 N Street, MIC: 73
Sacramento, CA 95814-0073

b. Bankruptcy Code Section 505 Requests:

State Board of Equalization
Special Operations Bankruptcy Team, MIC: 74
P.O. Box 942879
Sacramento, CA 94279-0074

c. All Other Service and Bankruptcy Notices:

State Board of Equalization
Account Information Group, MIC: 29
P.O. Box 942879
Sacramento, CA 94279-0029

4.0 Los Angeles County Treasurer and Tax Collector

4.1 Los Angeles County Tax Collector. The methods of making tax payments in Los Angeles County are set forth in the Tax Collector's web site at: <http://ttc.lacounty.gov>. Moreover, any taxpayer and/or bankruptcy counsel with questions on how to make tax payments may call 1(888) 807-2111. The correct and proper address to serve the Los Angeles County Tax Collector is:

Los Angeles County Tax Collector
P. O. Box 54110
Los Angeles, CA 90054-0110