

The Central Guide Supplement to FRBP 5003(e)

**Register of Federal & State
Government Unit Addresses**

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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

Electronic Notice and Service. The Office of the United States Trustee consented to electronic notice and service of many documents. Therefore, service of documents by U.S. mail is not necessary in most situations where a document was filed with the court electronically in CM/ECF and a notice of Electronic Filing is generated

a. **Notice and Service by U.S. Mail.** When service by U.S. mail is necessary, those documents must be served on the Office of the United States Trustee at the following addresses:

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

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

2. **Documents 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. **Documents in All Cases and Proceedings Assigned to Riverside Division Judges:**

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

4. **Documents 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 in which the United States is a named party, 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
Office of General Counsel
312 North Spring Street, 5th Floor
Los Angeles, CA 90012

- 2.6 United States Department of Education (DOE).** In student loan adversary proceedings where the DOE is the defendant, the plaintiff must serve the complaint and summons on the DOE at all three addresses listed below:

Office of U.S. Attorney
Civil Process Clerk
Room 7516
Federal Building
300 North Los Angeles Street
Los Angeles, CA 90012

Attorney General
U.S. Department of Justice
Ben Franklin Station
P.O. Box 683
Washington, D.C. 20044

United States Department of Education
Office of General Counsel
400 Maryland Ave.
SW, Room 6E353
Washington, D.C. 20202

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 California Department of Tax and Fee Administration

a. Service of Adversary Proceedings:

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

b. Bankruptcy Code Section 505 Requests:

California Department of Tax and Fee Administration
Collection Support Bureau-Bankruptcy Team, MIC: 74
P.O. Box 942879
Sacramento, CA 94279-0074

c. All Other Service and Notices:

California Department of Tax and Fee Administration
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