

Appendix A – Revised January 17, 2023

Government Agencies Mailing Registry  
Under Bankruptcy Rule 5003(e) and 11 U.S.C. § 505(b)

**Nebraska:**

*Nebraska Department of Revenue*  
Attn: Bankruptcy Unit  
Nebraska State Office Building  
P.O. Box 94818  
Lincoln, NE 68509 4818

*Nebraska State Farm Service Agency*  
State Executive Director  
7131 A Street  
Lincoln, NE 68510

**Federal:**

*Internal Revenue Service*  
Centralized Insolvency Operation  
P.O. Box 7346  
Philadelphia, PA 19101 7346

*U.S. Attorney's Office - Omaha*  
1620 Dodge Street, Suite 1400  
Omaha, NE 68102-1506

*Small Business Administration*  
District Counsel  
10675 Bedford Avenue, Suite 100  
Omaha, NE 68134

*U.S. Attorney's Office - Lincoln*  
487 Federal Building  
100 Centennial Mall North  
Lincoln, NE 68508

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

*U.S. Department of Education*  
Office of General Counsel  
400 Maryland Avenue, SW  
Washington, DC 20202

*U.S. Department of Agriculture*  
Regional Office of General Counsel  
P.O. Box 419205, MS 1401  
Kansas City, MO 64141

*U.S. Department of Education*  
Office of Postsecondary Education  
600 Independence Avenue, SW  
Washington, DC 20202

*U.S. Department of Agriculture Rural  
Development*  
State Director  
308 Federal Building  
100 Centennial Mall North  
Lincoln, NE 68508-3859

*U.S. Department of Health and Human Services*  
Acting Chief Counsel  
601 East 12th Street, Room N1800  
Kansas City, MO 64106

*U.S. Attorney General*  
United States Department of Justice  
950 Pennsylvania Avenue, NW  
Washington, DC 20503-0001

*U.S. Department of Housing & Urban  
Development*  
Chief Counsel  
Edward Zorinsky Federal Building  
1616 Capitol Avenue, Suite 329  
Omaha, NE 68102-4908

*U.S. Trustee*  
111 South 18th Plaza, Suite 1148  
Omaha, NE 68102

*U.S. Postal Service (Tort Cases Only):*  
Law Department  
P.O. Box 80143  
St. Louis, MO 63180-0143

*U.S. Postal Service*  
(All Cases Other Than Tort)  
Law Department  
9350 South 150 East, Suite 800  
Sandy, UT 84070 2716

**Other State Agencies:**

*California Franchise Tax Board*  
(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*  
(\$ 505 Requests / Service / Notice)  
Bankruptcy Unit  
P.O. Box 2952, MS A-340  
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  
P.O. Box 1033  
Jackson, MS 39215

*Oklahoma Tax Commission*  
Office of the General Counsel  
Bankruptcy Section  
100 North Broadway, Suite 1500  
Oklahoma City, OK 73102

*Tennessee Department of Revenue*  
(\$ 505 Requests)  
c/o Tennessee Attorney General's Office  
Bankruptcy Division  
P.O. Box 20207  
Nashville, TN 37202-0207

*Tennessee Department of Revenue*  
(All Other Service and Notices)  
(Name of Agency)  
c/o Tennessee Attorney General's Office  
Bankruptcy Division  
P.O. Box 20207  
Nashville, TN 37202-0207