

**Rule 5003(e) Register of Mailing Addresses for § 505(b) Requests  
State and Federal Governmental Units**

**STATE**

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

Michigan Dept of Treasury, Tax Policy Division  
ATTN: Litigation Liaison  
2<sup>nd</sup> Floor, Austin Building  
430 W Allegan St  
Lansing, MI 48922

Oklahoma Tax Commission  
Office of the General Counsel, Bankruptcy Section  
120 N Robinson, Ste 2000W  
Oklahoma City, OK 73102

Tennessee Department of Revenue  
c/o Tennessee Attorney General's Office  
Bankruptcy Division  
P O Box 20207  
Nashville, TN 37202-0207

**FEDERAL**

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

***Effective 1/2/2021***