

**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
2nd 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 1/2/2023