

**Register of Mailing Addresses of
Federal and State Governmental Units
In accordance with Rule 5003 (e)**
Updated 6/19/2018

Butler County Department of Job & Family Services
Attn: Investigations & Recovery Division
315 High St., PO Box 4000
Hamilton, OH 45012-4000

Central State University
PO Box 1004
1400 Brush Row Road
Wilberforce, OH 45384

City of Mason
6000 Mason-Montgomery Road
Mason, Ohio 45040

City of Xenia
101 N. Detroit Street
Xenia, Ohio 45385

Columbus State Community College
PO Box 1609
Columbus, Ohio 43216

Cuyahoga Community College District
700 Carnegie Avenue
Cleveland, Ohio 44115

Eastern Gateway Community College
4000 Sunset Blvd
Steubenville, Ohio 43953

Franchise Tax Board
Chief Counsel
c/o General Counsel Section
PO Box 1720, MS: A-260
Rancho Cordova, CA 95741-1720
(This address is to be used for service of adversary proceedings.)

Franchise Tax Board
Bankruptcy Section, MS: A-340
PO Box 2952

Sacramento, CA 95812-2952

(This address is to be used for Bankruptcy Code Sec. 505 requests and all other service/notice except adversary proceedings.)

Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101- 7346

Miami University
Attn: M. W. Dale
301 S. Campus Ave
Oxford, Ohio 45056 - 3439

Michigan Department of Treasury, Tax Policy Division
Attn: Litigation Liaison
2nd Floor, Austin Building
430 West Allegan Street
Lansing, MI 48922

(Use this address for service of §505(b) Requests for Determination of Tax Liability only and is not for service of general matters.)

Northwest State Community College
22600 State Route 34
Archbold, Ohio 43502

Ohio Attorney General
Collections Enforcement Section
Attn: Bankruptcy Unit
150 East Gay Street, 21st Floor
Columbus, Ohio 43215

(Use this address to "notify also" for any state-related debt. Notice should also be given to the specific state entity.)

Ohio Attorney General - Constitutional Offices
30 East Broad Street, 16th Floor
Columbus, Ohio 43215

Attn: Constitutional Certifications/Challenges

(This address should be used only for certifications/challenges to the constitutionality of Ohio statutes pursuant to 28 U.S.C. §2403(b).)

Ohio Bureau of Workers' Compensation
Attn: Law Section Bankruptcy Unit
PO Box 15567
Columbus, Ohio 43215-0567

(This address should also be used for Section 505 tax determination requests for premiums assessed by the Ohio Bureau of Workers' Compensation.)

Ohio Development Services Agency (*formerly Ohio Department of Development*)
77 South High Street
29th Floor
Columbus, Ohio 43215
Attn: Chief Legal Counsel
(Please use this address to notify of any debt (i.e. loans, grants) owed to Agency of former DOD.)

Ohio Department of Job and Family Services
Attn: Contributions
PO Box 182404
Columbus, Ohio 43218-2404
(This address is to be used only for Section 505 tax determination for unemployment contributions.)

Ohio Department of Job and Family Services
(insert employer # or claim # here)
PO Box 182404
Columbus, Ohio 43218-2404
(This address is to be used for any ODJFS debt related to unemployment tax contributions or benefit overpayment claims. Medicaid debt has a separate address.)

Ohio Department of Medicaid
Office of Legal Counsel
PO Box 182709
Columbus, Ohio 43218-2709
(Use this designated address for any claims owed to Medicaid including but not limited to medicaid providers.)

Ohio Department of Taxation
Attn: Bankruptcy Division
PO Box 530
Columbus, Ohio 43216-0530
(This address should also be used for Section 505 tax determination requests for taxes assessed by the Ohio Department of Taxation.)

Ohio Department of Taxation
30 East Broad Street, 21st Floor
Columbus, Ohio 43215
Attn: Cory Steinmetz, Esq.
(For Trustees remittance of Ohio 1041 Income Tax Returns with payment on bankruptcy estates. If trustees are sending checks along with a return, or just a check on its own, these should be sent by Certified Mail, UPS, or FedEx to Taxation's physical address.)

Ohio Department of Taxation
PO Box 530
Columbus, Ohio 43216-0530
Attn: Cory Steinmetz, Esq.
(For remittance of Ohio 1041 Income Tax Returns on bankruptcy estates. When trustees are only sending returns, not checks, this address should be used.)

Ohio Housing Finance Agency
Attn: Legal/Bankruptcy
57 East Main Street
Columbus, Ohio 43215

Ohio Lottery Commission
615 West Superior Avenue, 4th Floor
Attention: Legal / Bankruptcy
Cleveland, Ohio 44113
(Also notify the Ohio Attorney General's Office at the address listed in this register.)

Ohio State University (OSU) Physicians
P.O. Box 183102
660 Ackerman Road
Columbus, Ohio 43218
(Please use this address to notify of any debt owed to O.S.U. Physicians.)

The Ohio State University Medical Center
PO Box 183102
660 Ackerman Road
Columbus, Ohio 43218

Ohio Veterans Homes
3416 Columbus Avenue
Sandusky, Ohio 44870
Attn: Office of Legal Counsel

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

Rio Grande Community College
PO Box 326
Rio Grande, Ohio 45674

Sinclair Community College
Bursar's Office Room 10244
444 West Third Street
Dayton, Ohio 45402

Social Security Administration
Office of the General Counsel, Region V
200 West Adams Street, 30th Floor

Chicago, IL 60606

United States Environmental Protection Agency
Richard L. Nagle
Bankruptcy Contact
US EPA Region 5, Mail Code: C-14J
77 W. Jackson Blvd.
Chicago, IL 60604

Youngstown State University
c/o Office of Student Accounts
One University Plaza
Youngstown, Ohio 44555

Zane State College
1555 Newark Road
Zanesville, Ohio 43701