

**United States Bankruptcy Court  
District of New Jersey**

**Designated Mailing Addresses for the  
California State Board of Equalization**

**California State Board of Equalization (SBOE)**

- a. Pursuant to 11 U.S.C. § 505(b)(1)(A), SBOE designates the following address for service of all § 505(b) Requests for Prompt Determination of Tax Liability:

California State Board of Equalization (SBOE)  
Special Operations Bankruptcy Team, MIC: 74  
P.O. Box 942879  
Sacramento, CA 94279-0074

- b. Pursuant to Federal Rule of Bankruptcy Procedure 7004(b)(6) and California Code of Civil Procedure § 416.50, a Summons and complaint must be served upon SBOE's Executive Director at:

Executive Director  
California State Board of Equalization  
450 N. Street, MIC: 73  
Sacramento, CA 95814-0073

- c. Pursuant to Federal Rule of Bankruptcy Procedure 3007, a Notice of Objection to Claim must be served at the address specified on the Proof of Claim filed by SBOE.

- d. Pursuant to Federal Rule of Bankruptcy Procedure 2002, the following address has been designated for all other service and bankruptcy notices:

California State Board of Equalization  
Account Information Group, MIC: 29  
P.O. Box 94289  
Sacramento, CA 94279-0029