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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
BLOCKBUSTER INC., <i>et al.</i> , <sup>1</sup>	: Case No. 10-____ ( )
	:
	: (Joint Administration Requested)
Debtors.	:
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**DEBTORS' MOTION PURSUANT TO  
11 U.S.C. §§ 105(a), 363(b), 507(a)(8), AND 541  
AND FED. R. BANKR. P. 6003 AND 6004 REQUESTING  
AUTHORITY TO PAY PREPETITION TAXES AND ASSESSMENTS**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Blockbuster Digital Technologies Inc., its parent Blockbuster Inc., and their debtor affiliates, as debtors and debtors in possession (collectively, "***Blockbuster***" or the "***Debtors***"), submit this motion (the "***Motion***") and respectfully represent as follows:

<sup>1</sup> The Debtors, together with the last four digits of each Debtor's federal tax identification number, are: Blockbuster Inc. (5102); Blockbuster Canada Inc. (1269); Blockbuster Digital Technologies Inc. (9222); Blockbuster Distribution, Inc. (0610); Blockbuster Gift Card, Inc. (1855); Blockbuster Global Services Inc. (3019); Blockbuster International Spain Inc. (7615); Blockbuster Investments LLC (6313); Blockbuster Procurement LP (2546); Blockbuster Video Italy, Inc (5068); Movielink, LLC (5575); Trading Zone Inc. (8588); and B<sup>2</sup> LLC (5219).

I.

**BACKGROUND**

1. On September 23, 2010 (the “*Commencement Date*”), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the United States Code (the “*Bankruptcy Code*”). The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Contemporaneously herewith, the Debtors filed a motion seeking joint administration of their chapter 11 cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”).

II.

**BLOCKBUSTER’S BUSINESS**

2. More than twenty five years ago, Blockbuster became the first national retail chain provider of in-home entertainment, with its blue and gold torn-ticket logo symbolizing the decision by consumers to forego the movie theatre experience and “Make it a Blockbuster Night”<sup>®</sup> by staying home to watch the latest in new movie title releases from the convenience of their living rooms. Since its incorporation in 1982, Blockbuster has expanded its retail business operations domestically and abroad via a mix of corporate and franchisee-owned stores, with, as of August 29, 2010, over 5,600 stores in the United States and its territories and 16 other countries. To manage its business and properties, Blockbuster employs approximately 25,500 employees who perform a variety of critical functions, including customer service, inventory control, management, leasing, accounting, marketing, purchasing and sales, shipping, tax, technical services, and legal services.

A. **Domestic Operations**

3. Blockbuster operates its domestic media entertainment business through three principal channels of distribution: (i) retail; (ii) by-mail; and (iii) digital. As a result of this multi-channel distribution scheme, Blockbuster offers customers a value-priced entertainment experience, combining the broad array of products offered by a specialty or online retailer with the convenience of a local neighborhood retailer.

1. ***Retail Channel***

4. The convenience offered to customers by having Blockbuster stores located in their cities, towns, and neighborhoods has been instrumental in establishing the BLOCKBUSTER<sup>®</sup> brand. As of August 29, 2010, there were 3,306 stores operating under the BLOCKBUSTER<sup>®</sup> brand in the United States and its territories. Of these stores, 2,924 are owned and operated by Blockbuster Inc. and 382 stores are owned and operated by franchisees. Blockbuster stores offer movies and games (collectively, “*Product*”) for rent and purchase (both new and previously-viewed) as well as other entertainment related consumer electronics and accessories, game consoles, confection, and movie-related merchandise for purchase. Additionally, approximately 240 of these locations include store-in-store game locations operating under the GAME RUSH<sup>®</sup> brand.

5. In step with its continued commitment to be the premier retailer of new release movies, Blockbuster has recently focused on promoting its rapidly emerging availability advantage over certain of its key competitors, who do not have access to key new Product for the initial 28 days of release (the “*28-day Window*”). In 2009, the 28-day Window was imposed by certain movie studios on the rental of newly released titles after the initial distribution date of a title so as to diminish the effect of rental on the retail sale of such titles. Given that a substantial portion of Blockbuster’s rental revenues are derived from the rental of such new release Product,

Blockbuster's advantage with respect to the 28-day Window is expected to maintain and improve its customer preference and loyalty in comparison to its competitors.

6. To expand its retail reach, in early 2009, Blockbuster entered into an agreement with NCR Corporation ("**NCR**") to launch BLOCKBUSTER Express<sup>®</sup> branded vending kiosks. Through this partnership, NCR builds and maintains the kiosks and pays royalties to Blockbuster on the revenues generated. This agreement allows Blockbuster to compete in the popular vending kiosk channel without incurring capital expenditures and start-up costs on its own account, while making Product more convenient and less expensive for its customers. As of September 19, 2010, there were approximately 6,630 kiosks operating under the BLOCKBUSTER Express<sup>®</sup> brand throughout the United States and its territories.

**2. *By-Mail Channel***

7. Blockbuster offers a by-mail subscription program through its retail chain and through its website, [www.blockbuster.com](http://www.blockbuster.com), whereby customers rent Product that is delivered directly to them by-mail. The by-mail subscription program provides customers access to substantially more Product than is available in its stores, and allows Blockbuster to compete directly with certain of its key competitors. In contrast to its competitors, Blockbuster offers: (i) a wide selection of games and (ii) Blu-ray Product at no additional charge. Through its BLOCKBUSTER Total Access<sup>™</sup> program ("**Total Access**"), Blockbuster also offers its by-mail subscribers the ability to exchange up to five online movie rentals for in-store movies at its retail locations for only a few dollars more per month. The by-mail subscription program allows Blockbuster to reach customers located in geographic areas where it does not operate store locations.

8. In order to promote the synergies between its retail and by-mail channels of distribution and to profitably grow its by-mail customer base, Blockbuster recently launched a

marketing partnership with Comcast Cable Corporation (“*Comcast*”). This partnership includes the launch of *DVDs by Mail*, a co-branded by-mail offer available at [www.DVDsbymail.com](http://www.DVDsbymail.com). As part of the marketing partnership, Comcast customers are now being offered Blockbuster’s by-mail services (both by-mail and Total Access-like products) through the new co-branded web site as an additional service within their Comcast package. On the site, customers can browse Blockbuster’s vast library of more than 95,000 movie and television titles, create a queue of titles they want to rent and then get the DVDs through the mail or at a Blockbuster retail store, where they can also exchange their rentals. In turn, Blockbuster is installing Comcast-dedicated kiosks in select stores that allow customers to quickly and easily learn about, and sign up for, Comcast services.

**3. *Digital Channel***

9. As new distribution channels have emerged and as consumer interest in accessing Product in new ways has grown, Blockbuster has begun to expand its footprint into the digital realm. To that end, Blockbuster’s digital business currently offers its customers on-demand access to one of the largest libraries of digital movies for both rental and sale through multiple formats. Blockbuster began its digital initiatives with the purchase of Movielink from a consortium of movie studios in 2007.

10. Through Blockbuster’s website, [www.blockbuster.com](http://www.blockbuster.com), Blockbuster customers can download and view movies on their personal computers after downloading Blockbuster’s personal computer application. In addition, with the convergence of media entertainment and electronic devices, Blockbuster recently entered into strategic partnerships with certain global third party consumer electronics device developers – including Samsung, Philips, TiVo, and Toshiba – to digitally deliver media entertainment to its customers through consumer electronics such as Internet-connected TVs and Blu-ray players through Blockbuster

applications embedded in these devices. In the mobile space, Blockbuster has partnered with device makers such as Motorola and HTC, embedding Blockbuster's digital applications in its popular new models for Verizon and T-Mobile. Blockbuster is also pursuing partnerships with Cable TV providers to offer Blockbuster-branded video-on-demand services inside an operator's set-top-box infrastructure.

**B. International Operations**

11. Blockbuster's international operations, which serve as ambassadors of the BLOCKBUSTER<sup>®</sup> brand, are comprised of all store operations outside the United States and its territories, including: (i) owned retail operations in Canada, the United Kingdom, Denmark, Italy, Mexico, Argentina, and Uruguay; and (ii) franchised retail operations in Australia, Brazil, Chile, Columbia, Guatemala, Israel, Italy, Mexico, New Zealand, Panama, Portugal, and Taiwan. As of August 29, 2010, Blockbuster had 2,333 stores in 16 markets outside of the United States operating under the BLOCKBUSTER<sup>®</sup> brand, the GAME RUSH<sup>®</sup> brand, and other brand names owned by Blockbuster. During 2008 and 2009, 29% and 30% of Blockbuster's revenues were generated outside of the United States, respectively. Blockbuster's international operations have historically been more dependent than the domestic operations on retail sales and, in particular, sales of games, as opposed to revenue generated from rentals.

**C. Financials**

12. As of July 4, 2010, the Debtors, on a consolidated basis, reported approximately \$1.2 billion in total assets and approximately \$1.6 billion in total liabilities. For 2009, Blockbuster reported consolidated revenues of approximately \$4.1 billion and net cash from operating activities of \$29.3 million.

13. Additional information regarding Blockbuster's business, capital structure, and the circumstances leading to these chapter 11 cases is contained in the *Affidavit of Jeffery J.*

*Stegenga Pursuant to Local Bankruptcy Rule 1007-2 in Support of First Day Motions (the “First Day Affidavit”)* filed contemporaneously herewith.

### III.

#### JURISDICTION

14. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

### IV.

#### RELIEF REQUESTED

15. By this Motion, pursuant to sections 363(b), 507(a)(8), 541, and 105(a) of the Bankruptcy Code, the Debtors request entry of an order (i) authorizing, but not directing, the Debtors to pay, in their sole discretion, all prepetition taxes including: Sales Taxes; Use Taxes; Franchise and Income Taxes; Real and Personal Property Taxes; Business License Assessments; Annual Report Taxes, and any penalties and interest thereon (each as defined below and collectively, the “*Taxes and Assessments*”) to various state and local taxing authorities (the “*Taxing Authorities*”),<sup>2</sup> including those obligations subsequently determined upon audit to be owed during the postpetition period, as and when they become due; and (ii) setting a final hearing on the relief requested herein and entry of a final order. The Debtors estimate that the total amount of prepetition Taxes and Assessments owing to the various Taxing Authorities will

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<sup>2</sup> A list of Taxing Authorities is annexed hereto as *Exhibit “C”*. Although the list of Taxing Authorities is substantially complete, the relief requested herein is to be applicable with respect to all Taxing Authorities and is not limited to those Taxing Authorities listed on Exhibit A. The Debtors also remit taxes to Taxing Authorities in respect of, among other things, federal, state, and local income taxes, social security, and Medicare that those entities withhold from employees’ wages. Remittance of these taxes to the applicable Taxing Authorities is addressed in Blockbuster’s “employee wages and benefits” motion filed contemporaneously herewith.

not exceed approximately \$18,000,000. The proposed form of orders, on an interim (the “*Interim Order*”) and final (the “*Final Order*”) basis, are annexed hereto as *Exhibit “A”* and *Exhibit “B”*.

16. The Debtors also request that the Court authorize and direct banks and financial institutions (the “*Banks*”) at which the Debtors maintain disbursement and other accounts (the “*Bank Accounts*”), at the Debtors’ instruction, to receive, honor, process, and pay, to the extent of funds on deposit, any and all checks or electronic funds transfers relating to the Taxes and Assessments.

## V.

### **BLOCKBUSTER’S TAXES AND ASSESSMENTS**

#### **A. Description of Blockbuster’s Tax Liabilities**

17. Each of the Taxes and Assessments incurred by the Debtors can be classified according to the following categories: (a) Sales and Use Taxes; (b) Franchise and Income Taxes; (c) Real and Personal Property Taxes; and (d) Business License Assessments, Annual Report Taxes and other charges and assessments.

##### **1. *Sales and Use Taxes***

18. In the ordinary course of business, the Debtors, at the time of sale or rental of their in-store movies and other retail products, are required to collect sales taxes (the “*Sales Taxes*”) from their customers on behalf of the applicable Taxing Authorities and periodically remit the Sales Taxes to the applicable Taxing Authority. In addition to these point of transaction assessments, Blockbuster Procurement LP is also required to collect Sales Taxes from Blockbuster Inc. as a result of the sale of its distribution and storage-related products to Blockbuster Inc. for the purpose of later resale. Typically, Sales Taxes accrue as products are



sold or rented and such taxes are calculated as a statutory percentage of the sale price. The process by which the Debtors remit the Sales Taxes varies, depending on the particular Taxing Authority to be paid. Sales Taxes are remitted to the relevant Taxing Authorities either on the basis of estimated sales tax collections for the coming period, or on the basis of Sales Taxes actually collected from customers, in each case depending on the method required by the relevant Taxing Authority. Similarly, jurisdictions differ with regard to the frequency of payments. With respect to those jurisdictions that require the Debtors to remit estimated Sales Taxes, the applicable Taxing Authority subsequently reconciles payments to determine any payment deficiency or surplus for that period. A refund or payment is then either received or made.

19. Blockbuster Inc. also incurs use taxes (the “*Use Taxes*”) in connection with its purchase of certain tangible personal property or services from vendors that have no nexus to the State in which Blockbuster Inc. operates and does business. Use Taxes arise when Blockbuster Inc. purchases items or services from a vendor who is not registered to collect sales taxes for the State in which the property is delivered, or the services are provided. In this circumstance, such vendors are not obligated to charge or remit Sales Taxes. Nevertheless, under the various State laws governing Use Taxes, Blockbuster Inc., as a purchaser, is obligated to self-assess and pay the Use Taxes, when applicable, to the State in which Blockbuster Inc. operates. Blockbuster Inc. pays Use Taxes in arrears and the timing and payment of Use Taxes varies from jurisdiction to jurisdiction. The Debtors estimate that, as of the Commencement Date, approximately \$8,600,000 in prepetition Sales Taxes and Use Taxes have accrued, but have not yet been paid.

20. In the ordinary course of business, the Debtors from time to time undergo audits and reviews conducted by the various Taxing Authorities. While the current estimate is based on a good faith assessment of such amounts due on a prepetition basis, because of such audit rights, there is a possibility that one or more of the various Taxing Authorities may determine at some later date that the Debtors owe additional prepetition Sales Taxes and Use Taxes. Accordingly, the Debtors request authority to pay any other such undisputed amounts that are later determined to be due and owing on a postpetition basis.

**2. State and Local Income Taxes and Franchise Taxes**

21. Certain of the Debtors are also required to pay state and local income and franchise taxes in certain taxing jurisdictions (the “*Franchise and Income Taxes*”). Franchise taxes are generally assessed by State and local Taxing Authorities against the applicable Debtor for the privilege of doing business within a particular jurisdiction. Franchise taxes may be based on a flat fee, net operating income, gross receipts, or capital employed. Certain jurisdictions assess both franchise taxes and income taxes, while others assess either franchise taxes or income taxes depending on which results in a higher tax. Moreover, some jurisdictions require estimated franchise taxes to be remitted on a quarterly basis if the estimated franchise taxes exceed a certain threshold.

22. As of the Commencement Date, the Debtors owe approximately \$1,500,000 in accrued and unpaid Franchise and Income Taxes, many of which represent prepetition assessments paid in arrears and others of which represent amounts assessed in advance in respect of the applicable Debtor’s estimated operations for the remainder of 2010. These amounts are not yet due, but some will come due for payment in 2010 and the remainder will come due in 2011. Because much of this amount will relate to Franchise and Income Taxes assessed prepetition, the Debtors request authority to pay any and all such amounts as they

become due on a postpetition basis. Further, the Debtors believe that they are otherwise current in their payments of Franchise and Income Taxes, but, out of an abundance of caution, request authority to pay any amounts that may subsequently be determined to be owed with respect to taxation periods beginning prior to the Commencement Date.

**3. Real and Personal Property Taxes**

23. The Debtors own certain real and personal property located in various jurisdictions in which they operate. Blockbuster Inc.'s real and personal property is subject to State and local property taxes (the "*Real Property Taxes*" and "*Personal Property Taxes*," respectively, and collectively, the "*Property Taxes*"). Depending on the jurisdiction in which the property is located, Real Property Taxes are either paid annually, semi-annually, or quarterly. Real Property Taxes almost always create a lien or security interest in the taxed property. Personal Property Taxes are generally paid annually, semi-annually, or quarterly. The Debtors estimate that, as of the Commencement Date approximately \$300,000<sup>3</sup> in Real Property Taxes and approximately \$7,000,000 in Personal Property Taxes have accrued, but have not yet been paid. The Debtors seek authority from the Court to pay all Property Taxes as they come due in the ordinary course of business.

**4. Business License Assessments, Annual Report Taxes and Other Taxes**

24. The Debtors are also required to obtain business licenses, health permits and second-hand dealer permits and pay corresponding assessments in many of the jurisdictions

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<sup>3</sup> Such amounts do not include any amounts due by the Debtors to landlords as "pass through" charges under their lease agreements as it is clearly established that the tax-based portion of the rent payment is properly characterized as part of the lease obligation and not as a tax amount owed directly to a Taxing Authority. See *In re Ames Dep't Stores, Inc.*, 150 B.R. 107 (Bankr. S.D.N.Y. 1993) (finding that where lease provided for real estate taxes to be passed through to debtor as additional rent, the amounts due constituted lease obligations and not amounts owed directly to the taxing entity); *In re R.H. Macy & Co., Inc.*, 152 B.R. 869, 872 (Bankr. S.D.N.Y. 1993) (same); *In re Child World, Inc.* 150 B.R. 328, 331-32 (Bankr. S.D.N.Y. 1993) (same), *rev'd on other grounds* 161 B.R. 571 (S.D.N.Y. 1993); *In re Montgomery Ward Holding Corp.*, 268 F.3d 205 (3d Cir. 2001) (same).

in which they operate. The criteria to obtain these licenses and permits vary significantly by jurisdiction. Moreover, the method of calculation used by Taxing Authorities and the deadlines for making payments vary by jurisdiction. In some States, the Debtors are required to pay annual reporting assessments to State governments to remain in good standing for purposes of conducting business within the State. Further, the Debtors are required to pay various business taxes in certain States. These taxes may be based on gross receipts, rental receipts or other bases determined by the taxing jurisdiction. Including the Debtors' obligations under their various permitting and licensing requirements and miscellaneous business permits, the cost associated with these various licenses, permits and other assessments is approximately \$200,000.

25. Blockbuster operates approximately 3,306 retail stores across all 50 of the United States and its territories, and any disputes that could impact Blockbuster's ability to conduct business in a particular jurisdiction could have a wide-ranging and adverse effect on Blockbuster's operations as a whole.

## VI.

### **BASIS FOR RELIEF REQUESTED**

#### **A. Payment of Prepetition Taxes and Assessments is in the Best Interests of the Debtors, Their Estates and All Parties in Interest**

26. Ample cause exists to authorize the payment of the prepetition Taxes and Assessments, payments of which are critical to Blockbuster's continued and uninterrupted operation. There are various bases for granting the relief requested in this Motion, including the following: (i) certain of the Taxes and Assessments are trust fund taxes and not property of Blockbuster's estates; (ii) certain of the Taxes and Assessments may be entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code; (iii) if unpaid, many of the Taxes and Assessments may carry director and officer liability and governmental entities may sue

Blockbuster's directors and officers, thereby distracting them from the administration of these chapter 11 cases and the reorganization of Blockbuster's business; (iv) interest and penalties may accrue on certain unpaid Taxes and Assessments even after the Commencement Date; and (v) sections 105(a) and 363(b) of the Bankruptcy Code and the Court's general equitable powers permit the Court to grant the relief sought herein.

27. Section 541 of the Bankruptcy Code provides that all of Blockbuster's legal and equitable interests in property as of the petition date are property of the bankruptcy estate. 11 U.S.C. § 541. However, certain of the Taxes and Assessments constitute "trust fund" taxes, which are required to be collected from customers and held in trust for payment to the Taxing Authorities. These "trust fund" taxes are not property of Blockbuster's estates. *See, e.g., U.S. v. Energy Res. Co., Inc.*, 495 U.S. 545, 546-47 (1990) (employee withholding taxes and Social Security taxes are held in trust and are commonly referred to as "trust fund" taxes); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 433 (2d Cir. 1985) (sales taxes are "trust fund" taxes); *In re Pioneer Commercial Funding Corp.*, 140 B.R. 951, 955 (Bankr. S.D.N.Y. 1992) ("withholding taxes are *per se* statutory trust funds."); *Kelly v. N.Y. State Dept. of Taxation and Fin.*, 61 B.R. 674, 675 (Bankr. W.D.N.Y. 1985) (sales tax obligation must be viewed as "trust fund"); *In re Brandt-Airflex Corp.*, 78 B.R. 10, 12 (Bankr. E.D.N.Y. 1987) (withholding taxes are "trust fund" taxes held for the exclusive benefit of the government); *Shank v. Wash. State Dep't of Revenue (In re Shank)*, 792 F.2d 829, 832-33 (9th Cir. 1986) (sales taxes required by State law to be collected by sellers from their customers are "trust fund" taxes); *In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (excise and withholding taxes are "trust fund" taxes); *Al Copeland Enters., Inc. v. Texas (In re Al Copeland Enters.)*; *see generally In re Columbia Gas Sys. Inc.*, 997 F.2d 1039, 1059-60 (3d Cir. 1993) (indicating that even if a

statute does not establish an express trust, a constructive trust may be found). Because some of the Taxes and Assessments are not property of the Debtors' estates, these funds are not available for the satisfaction of creditors' claims.

28. In addition, section 506(b) of the Bankruptcy Code provides:

To the extent that an allowed secured claim is secured by property the value of which, after any recovery under subsection (c) of this section, is greater than the amount of such claim, there shall be allowed to the holder of such claim, interest on such claim, and any reasonable fees, costs, or charges provided for under the agreement or State statute under which such claim arose. 11 U.S.C § 506(b).

Thus, with respect to certain of the Taxes and Assessments, interest, as well as any penalties assessed on taxes due under State law, will continue to accrue even after the Commencement Date. *See United States v. Ron Pair Enters., Inc.*, 489 U.S. 235, 238-49 (1989) (holding that section 506(b) entitles a creditor to receive postpetition interest on a nonconsensual over-secured claim allowed in a bankruptcy case).

29. Furthermore, most, if not all, of the Taxes and Assessments are entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code.<sup>4</sup> As priority claims, such tax obligations must be paid in full before any general unsecured obligations of the Debtors may

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<sup>4</sup> Section 507(a)(8) of the Bankruptcy Code provides, in pertinent part, that priority status shall be granted to the following:

[A]llowed unsecured claims of governmental units, only to the extent that such claims are for – (A) a tax on or measured by income or gross receipts for a taxable year ending on or before the date of the filing of the petition – (i) for which a return, if required, is last due...after three years before the date of the filing of the petition; [and is] (ii) assessed within 240 days before the date of the filing of the petition...(B) a property tax incurred before the commencement of the case and last payable without penalty after one year before the date of the filing of the petition; (C) a tax required to be collected or withheld and for which the debtor is liable in whatever capacity; (D) an employment tax on a wage, salary, or commission...[or] (E) an excise tax on – (i) a transaction occurring before the date of the filing of the petition for which a return, if required, is last due, under applicable law...after three years before the date of the filing of the petition.

be satisfied. As such, the requested relief merely affects the timing of the Debtors' payment of such Taxes and Assessments, not the amount paid in respect thereof.

30. In addition, many federal, State, and local statutes hold officers and directors of collecting entities personally liable or criminally responsible for certain taxes owed by those entities. To the extent that certain Taxes and Assessments remain unpaid Blockbuster and Blockbuster's officers, directors, and other employees may be subject to lawsuits or criminal prosecution during the pendency of these chapter 11 cases. *See, eg., U.S. v. Energy Res. Co., Inc.*, 495 U.S. 545 (1990) (To the extent that an employer fails to pay income taxes or social security taxes, 26 U.S.C. § 6672 authorizes the government to collect an equivalent sum directly from the employer's officers or employees who are responsible for collecting the tax); *Raleigh v. Ill. Dept. of Revenue*, 530 U.S. 15, 20-21 (2000) (burden of proof with respect to corporate officer's liability when corporation fails to pay use tax to state, is not altered by virtue of the corporation's filing for bankruptcy); *In re Kaplan*, 104 F.3d 589, 591 (3d Cir. 1997) (Internal Revenue Code authorizes government to collect withholding taxes from corporation's directors and employees responsible for payment of such taxes); *Matter of A&B Heating & Air Conditioning*, 861 F.2d 1538, 1539 (11th Cir. 1988) ("The Internal Revenue Code imposes personal liability on responsible corporate officers who fail to remit trust fund taxes to the government.") Any such lawsuit or criminal prosecution, and any ensuing liability, would distract Blockbuster and their personnel from important tasks related to Blockbuster's cases. The dedicated and active participation of Blockbuster's directors, officers, and other employees is integral to Blockbuster's continued, uninterrupted operations so as to ensure the orderly administration of these chapter 11 cases. Accordingly, Blockbuster submits that the proposed

relief is in the best interests of Blockbuster's estates and all stakeholders in these chapter 11 cases.

31. Section 363(b)(1) of the Bankruptcy Code, which provides that “[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate,” also provides a statutory basis for the relief sought herein. Under this section, a court may authorize a debtor to pay certain prepetition claims. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989). To approve the use of a debtor's assets outside the ordinary course of business pursuant to section 363(b), a court must find that a sound business justification existed for the use of such assets. *See, e.g., In re Enron Corp.*, 335 B.R. 22, 27-28 (S.D.N.Y. 2005). The business judgment rule is satisfied where “the directors of a corporation acted on an informed basis, in good faith and in the honest belief that the action taken was in the best interests of the company.” *In re Integrated Res., Inc.*, 147 B.R. 650, 656 (S.D.N.Y. 1992) (quoting *Smith v. Van Gorkom*, 488 A.2d 858, 872 (Del. 1985)), appeal dismissed, 3 F.3d 49 (3d Cir. 1993). It has been stated that “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor's conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986). Courts in this district have consistently declined to interfere with corporate decisions absent a showing of bad faith, self-interest, or gross negligence, and have upheld a board's decisions as long as such decisions are attributable to any “rational business purpose.” *In re Integrated Res. Inc.*, 147 B.R. at 656. The relief requested by the Debtors to pay the prepetition Taxes and Assessments becoming due in the ordinary course of business satisfies this business judgment standard.



32. As stated above, payment of the prepetition Taxes and Assessments is critical to Blockbuster's continued and uninterrupted operations. Nonpayment of these obligations may cause the Taxing Authorities to take precipitous action, including, but not limited to, filing liens, preventing Blockbuster from conducting business in the applicable jurisdictions, and seeking to lift the automatic stay, all of which would disrupt Blockbuster's day-to-day business operations. Failing to pay such Taxes and Assessments could also trigger unwarranted governmental action in the form of increased audits, which would also be disruptive of Blockbuster's operations and detrimental to all parties in interest. As such, paying the Taxes and Assessments is well within Blockbuster's sound business judgment. Indeed, Blockbuster submits that payment of the Taxes and Assessments may actually reduce the amounts ultimately paid to the Taxing Authorities because penalties and interest will be avoided by prompt payment.

33. Finally, there is ample precedent from Courts in this jurisdiction for the relief requested herein. In numerous chapter 11 cases, Bankruptcy Courts in this district have authorized debtors to pay prepetition tax obligations.<sup>5</sup> *See, e.g., In re Finlay Enterprises, Inc., et al.*, Ch. 11 Case No. 09-14873 (JMP) (Bankr. S.D.N.Y. Aug. 5, 2009) [Docket No. 194]; *In re General Motors Corp., et al.*, Ch. 11 Case No. 09-50026 (REG) (Bankr. S.D.N.Y. June 1, 2009) [Docket No. 174]; *In re General Growth Properties, Inc., et al.*, Ch. 11 Case No. 09-11977 (ALG) (Bankr. S.D.N.Y. Apr. 16, 2009) [Docket No. 463]; *In re Lenox Sales, Inc., et al.*, Ch. 11 Case No. 08-14679 (ALG) (Bankr. S.D.N.Y. Dec. 16, 2008) [Docket No. 120]; *In re Steve & Barry's Manhattan, LLC, et al.*, Ch. 11 Case No. 08-12579 (ALG) (Bankr. S.D.N.Y. July 29, 2008) [Docket No. 286]; *In re Lexington Precision Corp., et al.*, Ch. 11 Case No. 08-11153 (MG) (Bankr. S.D.N.Y. Apr. 22, 2008) [Docket No. 81]; *In re PRC, LLC, et al.*, Ch. 11 Case No.

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<sup>5</sup> Because of the voluminous nature of the unreported orders cited herein, such orders are not annexed to the Motion. Copies of these orders are available upon request of Debtors' counsel.

08-10239 (MG) (Bankr. S.D.N.Y. Feb. 13, 2008) [Docket No. 122]; *In re Atkins Nutritionals, Inc., et al.*, Ch. 11 Case No. 05-15913 (ALG) (Bankr. S.D.N.Y. July 31, 2005) [Docket No. 38].

Blockbuster submits that similar relief is warranted in these chapter 11 cases.

**B. Applicable Banks Should Be Directed to Honor and Process Checks and Transfers Related to the Taxes and Assessments**

34. In furtherance of the relief requested herein, Blockbuster requests that the Court authorize and direct the Banks to receive, honor, process, and pay, to the extent of funds on deposit, any and all checks or electronic transfers requested or to be requested by Blockbuster relating to Taxes and Assessments, including those checks or electronic transfers that have not cleared the Banks as of the Commencement Date, without the need for further Court approval.

35. Blockbuster also seeks authority to replace any prepetition checks or electronic transfers relating to the Taxes and Assessments that may be dishonored or rejected. Each of the checks or electronic transfers can be readily identified as relating directly to the authorized payment of the Taxes and Assessments. Blockbuster believes that prepetition checks and electronic transfers, other than those for the Taxes and Assessments, or those authorized by another order of the Court, will not be honored inadvertently. Blockbuster also requests that the Banks be authorized and directed to rely on the representations of Blockbuster as to which checks and electronic transfers are in payment of the Taxes and Assessments.

36. Nothing in this Motion should be construed as impairing the Debtors' right to contest the amount of Taxes and Assessments asserted by any Taxing Authority, and Blockbuster expressly reserves all of its rights with respect thereto.

**C. Deemed Compliance and/or Waiver with Applicable Bankruptcy Rules**

**1. *Blockbuster Has Satisfied Bankruptcy Rule 6003(b) and Interim Relief Should Be Granted***

37. Blockbuster seeks authorization to pay all Taxes and Assessments including any penalties and interest thereon, to the various Taxing Authorities that are or become due and payable prior to the final hearing. Bankruptcy Rule 6003(b) provides that to the extent “relief is necessary to avoid immediate and irreparable harm,” a bankruptcy court may approve a motion to “pay all or part of a claim that arose before the filing of the petition” prior to 21 days after the Commencement Date. Fed. R. Bankr. P. 6003(b).

38. As described herein and in the First Day Affidavit, the continuity and viability of the Debtors’ business operations relies heavily on current payment of Taxes and Assessments. The failure to pay such Taxes and Assessments would have immediate and detrimental consequences to the Debtors’ business operations and would decrease value of the Debtors’ estates to the detriment and prejudice of all stakeholders. As described above, the Debtors have outstanding Property Taxes that become due on the last day of each month. In addition, the Debtors’ Sales Taxes and Franchise and Income Taxes (which are paid bi-monthly) are expected to come due during the interim period. As a result of the frequency with which the Debtors must make such payments to various Taxing Authorities, it is essential that they be authorized to make such payments as they become due. If the Debtors are not authorized to make such payments, their failure to remit owed amounts may result, as described above, in director or officer liability, additional interest on unpaid amounts, and penalties.

39. Accordingly, the Debtors submit that the interim relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates. Based upon the foregoing, the Debtors submit that Bankruptcy Rule 6003(b) has been satisfied

2. ***Waiver of Bankruptcy Rules 6004(a) and (h)***

40. To implement the foregoing immediately, Blockbuster seeks a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

**VII.**

**NOTICE**

41. No trustee or examiner has been appointed in these chapter 11 cases. The Debtors have served notice of this Motion on: (i) the Office of the United States Trustee for the Southern District of New York (Attn: Brian Masumoto, Esq.); (ii) those creditors holding the fifty largest unsecured claims against the Debtors' estates; (iii) Sheppard, Mullin, Richter & Hampton LLP, the attorneys for U.S. Bank National Association, as trustee under that certain indenture agreement, dated as of October 1, 2009, with respect to the 11.75% Senior Secured Notes due 2014 issued by Blockbuster Inc. (Attn: Kyle J. Mathews, Esq.); (iv) The Bank of New York Trust Company, N.A., as trustee under that certain indenture agreement, dated as of August 20, 2004, with respect to the 9% Senior Subordinated Notes due 2012 issued by Blockbuster Inc. (Attn: Corporate Trust); (v) Sidley Austin LLP, attorneys for the lenders under the proposed Debtor in Possession Revolving Credit Agreement (the "***DIP Facility***") (Attn: James Seery, Esq.); (vi) Wilmington Trust FSB as Agent (the "***Agent***") under the DIP Facility (Attn: Joshua G. James); (vii) Skadden, Arps, Slate, Meagher & Flom LLP, the attorneys for the Agent (Attn: Peter J. Neckles, Esq.); and (viii) the Taxing Authorities (collectively, the "***Notice Parties***"). The Debtors submit that no other or further notice need be provided.

42. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE the Debtors respectfully request that the Court grant the relief  
requested herein and such other and further relief as it deems just and proper.

Dated: September 23, 2010  
New York, New York

/s/ Stephen Karotkin  
Stephen Karotkin  
WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

and

Martin A. Sosland (*pro hac vice pending*)  
WEIL, GOTSHAL & MANGES LLP  
200 Crescent Court, Suite 300  
Dallas, Texas 75201  
Telephone: (214) 746-7700  
Facsimile: (214) 746-7700

**Exhibit A**

**Proposed Interim Order**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re : **Chapter 11**  
BLOCKBUSTER INC., *et al.*,<sup>1</sup> : **Case No. 10-\_\_\_\_ (\_\_\_\_)**  
 : **(Jointly Administered)**  
Debtors. :  
-----X

**INTERIM ORDER PURSUANT TO  
11 U.S.C. §§ 105(a), 363(b), 507(a)(8), AND 541  
AND FED. R. BANKR. P. 6003 AND 6004 AUTHORIZING  
DEBTORS TO PAY PREPETITION TAXES AND ASSESSMENTS**

Upon the Motion<sup>2</sup>, dated September 23, 2010, of Blockbuster Digital Technologies Inc., its parent, Blockbuster Inc., and their debtor affiliates, as debtors and debtors in possession (collectively, "**Blockbuster**" or the "**Debtors**"), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the "**Bankruptcy Code**") (i) for entry of an order on an interim basis, authorizing, but not directing, Blockbuster to pay, in its sole discretion, all prepetition taxes including: Sales Taxes; Use Taxes; Franchise and Income Taxes; Real and Personal Property Taxes; Business License Assessments; Annual Report Taxes, and any penalties and interest thereon to various

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<sup>1</sup> The Debtors, together with the last four digits of each Debtor's federal tax identification number, are: Blockbuster Inc. (5102); Blockbuster Canada Inc. (1269); Blockbuster Digital Technologies Inc. (9222); Blockbuster Distribution, Inc. (0610); Blockbuster Gift Card, Inc. (1855); Blockbuster Global Services Inc. (3019); Blockbuster International Spain Inc. (7615); Blockbuster Investments LLC (6313); Blockbuster Procurement LP (2546); Blockbuster Video Italy, Inc (5068); Movielink, LLC (5575); Trading Zone Inc. (8588); and B<sup>2</sup> LLC (5219).

<sup>2</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

State and local taxing authorities (the “*Taxing Authorities*”), including those obligations subsequently determined upon audit to be owed during the interim period; and (ii) to schedule a final hearing on the relief requested, all as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984 (Ward, Acting C.J.); and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and Blockbuster having provided notice of the Motion to the Notice Parties; and the Court having held a hearing to consider the requested relief (the “*Hearing*”); and the appearances of all interested parties having been noted in the record of the Hearing; and upon the First Day Affidavit, and all of the proceedings before the Court, the Court finds and determines that the requested relief is in the best interests of the Debtors, their estates, creditors, and all parties in interest; Blockbuster has provided due and proper notice of the Motion and no further notice is necessary; the legal and factual bases set forth in the Motion establish just and sufficient cause to grant the requested relief herein; **IT IS HEREBY ORDERED**

**THAT:**

1. The Motion is granted as provided herein on an interim basis.
2. The Debtors are authorized, but not required, to pay all prepetition

Taxes and Assessments to all taxing authorities, including but not limited to, those Taxing Authorities listed on *Exhibit “C”* annexed to the Motion regardless of whether such prepetition Taxes and Assessments are presently determined to be owed or assessed



at any time prior to the Final Hearing, including, without limitation, through the issuance of postpetition checks and electronic fund transfers.

3. The Banks are authorized and directed to receive, honor, process, and pay, to the extent of funds on deposit, any and all checks or electronic transfers drawn on the Debtors' Bank Accounts relating to the Taxes and Assessments, including those checks or electronic transfers that have not cleared the Banks as of the Commencement Date.

4. The Debtors are authorized to replace any prepetition checks or electronic transfers relating to the Taxes and Assessments that may be dishonored or rejected.

5. The Banks may rely on the representations of the Debtors as to which checks or electronic transfers are in payment of the Taxes and Assessments.

6. Nothing in this Order or the Motion waives or releases any rights the Debtors have to contest the amount of or basis for any Taxes and Assessments allegedly due any Taxing Authority.

7. The requirements of Bankruptcy Rule 6003(b) are satisfied.

8. The requirements of Bankruptcy Rule 6004(a) are waived.

9. Notwithstanding the possible applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

10. The Debtors are authorized to take such actions as are necessary to implement and effectuate the terms of this Order.

11. A hearing to consider entry of an order granting the relief requested in the Motion on a final basis shall be held on \_\_\_\_\_, 2009, at \_\_\_:\_\_\_ .M. (Eastern Time); and any objections to entry of such order shall be in writing, filed with the Court in accordance with General Order M-242, and served upon the Notice Parties.

12. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Dated: \_\_\_\_\_, 2010  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE

**Exhibit B**

**Proposed Final Order**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re : **Chapter 11**  
:   
BLOCKBUSTER INC., *et al.*,<sup>1</sup> : **Case No. 10-\_\_\_\_ (\_\_\_\_)**  
:   
: **(Jointly Administered)**  
Debtors. :   
-----X

**FINAL ORDER PURSUANT TO  
11 U.S.C. §§ 105(a), 363(b), 507(a)(8), AND  
541 AND FED R. BANKR. P. 6003 AND 6004 AUTHORIZING  
DEBTORS TO PAY PREPETITION TAXES AND ASSESSMENTS**

Upon the Motion<sup>2</sup>, dated September 23, 2010, of Blockbuster Digital Technologies Inc., its parent, Blockbuster Inc., and their debtor affiliates, as debtors and debtors in possession (collectively, “*Blockbuster*” or the “*Debtors*”), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “*Bankruptcy Code*”) (i) for entry of an order on an interim basis, authorizing, but not directing, Blockbuster to pay, in their sole discretion, all prepetition taxes including: Sales Taxes; Use Taxes; Franchise and Income Taxes; Real and Personal Property Taxes; Business License Assessments; Annual Report Taxes, and any penalties and interest thereon to

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<sup>1</sup> The Debtors, together with the last four digits of each Debtor’s federal tax identification number, are: Blockbuster Inc. (5102); Blockbuster Canada Inc. (1269); Blockbuster Digital Technologies Inc. (9222); Blockbuster Distribution, Inc. (0610); Blockbuster Gift Card, Inc. (1855); Blockbuster Global Services Inc. (3019); Blockbuster International Spain Inc. (7615); Blockbuster Investments LLC (6313); Blockbuster Procurement LP (2546); Blockbuster Video Italy, Inc (5068); Movielink, LLC (5575); Trading Zone Inc. (8588); and B<sup>2</sup> LLC (5219).

<sup>2</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

various state and local taxing authorities (the “*Taxing Authorities*”), including those obligations subsequently determined upon audit to be owed during the interim period; and (ii) to schedule a subsequent hearing on the relief requested on a final basis, all as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984 (Ward, Acting C.J.); and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and Blockbuster having provided notice of the Motion and the Final Hearing to the Notice Parties; and the Court having held a final hearing (the “*Hearing*”) to consider the requested relief; and the appearances of all interested parties having been noted in the record of the Hearing; and upon the First Day Affidavit, and all of the proceedings before the Court, the Court finds and determines that the requested relief is in the best interests of the Debtors, their estates, creditors, and all parties in interest; the Debtors have provided due and proper notice of the Motion and the Hearing and no further notice is necessary; the legal and factual bases set forth in the Motion establish just and sufficient cause to grant the requested relief herein; **IT IS HEREBY ORDERED THAT:**

1. The Motion is granted as set provided herein.
2. The Debtors are authorized, but not required, to pay all prepetition Taxes and Assessments to all taxing authorities, including but not limited to, those listed on *Exhibit “C”* annexed to the Motion (the “*Taxing Authorities*”) regardless of whether such prepetition Taxes and Assessments are presently determined to be owed or assessed

at any time, including, without limitation, through the issuance of postpetition checks and electronic fund transfers.

3. The Banks are authorized and directed to receive, honor, process, and pay, to the extent of funds on deposit, any and all checks or electronic transfers drawn on the Debtors' Bank Accounts relating to the Taxes and Assessments, including those checks or electronic transfers that have not cleared the Banks as of the Commencement Date.

4. The Debtors are authorized to replace any prepetition checks or electronic transfers relating to the Taxes and Assessments that may be dishonored or rejected.

5. The Banks may rely on the representations of the Debtors as to which checks or electronic transfers are in payment of the Taxes and Assessments.

6. Nothing in this Order or the Motion waives or releases any rights Blockbuster has to contest the amount of or basis for any Taxes and Assessments allegedly due any Taxing Authority.

7. The requirements of Bankruptcy Rule 6003(b) are satisfied.

8. The requirements of Bankruptcy Rule 6004(a) are waived.

9. Notwithstanding the possible applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

10. The Debtors are authorized to take such actions as are necessary to implement and effectuate the terms of this Order.

11. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Dated: \_\_\_\_\_, 2010  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE

**Exhibit C**

**Taxing Authorities**



Taxing Authority Name	Contact Information
Pontotoc County Assessor	PO Box 396 Ada, OK 74820
(ALATAX) Sales/Use	P.O. BOX 830725 BIRMINGHAM, AL 35283
ABINGTON TOWNSHIP	JACQUELINE BISCH WAVERLY, Pennsylvania 18471-0008
Acadia Parish	Sales & Use Tax Department P. O. Drawer 309 Crowley, LA 70527-0309
Acton Town Assessor	472 Main Street Acton, MA 01720
ADAMS County	10 Emerson Lane Ste 804 Bridgeville, Pennsylvania 15017
Adams County Assessor	450 S. 4th Avenue Brighton, CO 80601
Adams County Treasurer	PO BOX 869 BRIGHTON, CO 80601-0869
Aiken County Assessor	P.O. Box 518 Aiken, SC 29802-0518
Aiken County Treasurer	PO BOX 63014 CHARLOTTE, SC 28263-3014
Alabama Department of Revenue	Business Privilege Tax Section P.O. Box 327431 Montgomery, AL 36132-7431
Alabama State Treasurer	Unclaimed Property Division P.O. Box 302520 Montgomery, AL 36130-2520
Alamance County Assessor	124 W Elm Street Graham, NC 27253
Alameda Co Assessor	1221 Oak Street Oakland, CA 94612-4288
Alaska Department of Revenue	Tax Division P. O. Box 110420 Juneau, AK 99811-0420
Aldine I.S.D. Tax Office	14909 ALDINE WESTFIELD HOUSTON, TX 77032-3099
ALLEGHENY County	10 W Manilla Ave Pittsburgh, Pennsylvania 15220
Allen County Assessor	104 City County Building Fort Wayne, IN 46802-1811
Allen Park City Assessor	16850 Southfield Road Allen Park, MI 48101
Amador Co Assessor	500 Argonaut Lane Jackson, CA 95642-9534
Anderson Appraisal District	P.O. BOX 279 Palestine, TX 75802-0279

Anderson County Assessor	P.O. Box 8002 Anderson, SC 29622
Anderson County Treasurer	PO DRAWER 1990 PALESTINE, TX 75802
Ann Arbor City Assessor	PO Box 8647 Ann Arbor, MI 48104
Anne Arundel Co Assessor	P.O. Box 2700 Annapolis, MD 21404-2700
Anoka County Clerk	2100 3RD AVENUE ANOKA, MN 55303
Appleton City Assessor	100 N Appleton Street Appleton, WI 54911-4704
Aransas Appraisal District	601 S Church St Rockport, TX 78382-2513
Arapahoe County Assessor	5334 S Prince Street Littleton, CO 80166-0001
Arizona Department of Revenue	P.O. Box 29079 Phoenix, AZ 85038-9079
Arizona Dept of Revenue	P.O. Box 29010 Phoenix , AZ 85038-9010
Arkansas Auditor of State	Unclaimed Property Division P.O. Box 251906 Little Rock, AR 72225-1906
Arkansas Department of Finance and Administration	Corporation Income Tax P.O. Box 919 Little Rock, AR 72203-0919
Arlington Co. Comm. Of Revenue	#1 Courthouse Plaza Suite 611 Arlington, VA 22201
ARLINGTON LOCAL S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
ARMSTRONG County	106 Srader Grove Road Freeport, Pennsylvania 16229
Ascension Parish	Sales & Use Tax Authority P. O. Box 1718 Gonzales, LA 70707-1718
Ascension Parish Assessor	PO Box 544 Donaldsonville, LA 70346
Ashland Town Assessor	101 Main Street Ashland, MA 01721
Auburn	REVENUE OFFICE 144 TICHENOR AVE SUITE 6 AUBURN, AL 36830
Auburn Hills City Assr	P. O. Box 430239 Auburn Hills, MI 48343-0239
Autauga Co Rev Comm	218 North Court Street Prattville, AL 36067
Avon Town Assessor	60 W Main Street Avon, CT 06001-3743

Avoyelles	Sales & Use Tax Department 221 Tunica Drive West Marksville, LA 71351
Avoyelles Parish Assessor	312 North Main Street Marksville, LA 71351
Baldwin Co Rev Comm	P.O. Box 1389 Bay Minette, AL 36507
Baldwin County Assessor	121 N. Wilkinson St Suite 114 Milledgeville, GA 31061-3399
BALDWIN COUNTY Sales & Use Tax	PO Box 369 Foley, AL 36536
Baltimore City Assessor	6 St. Paul Street, 11th Floor Baltimore, MD 21202-1608
Baltimore County Assessor	300 E Joppa Rd Suite 602 Towson, MD 21286
Bangor City Assessor	73 Harlow Street Bangor, ME 04401
Bangor Twp Assessor	180 State Park Drive Bay City, MI 48706-1763
Barnstable Town Assessor	367 Main Street Hyannis, MA 02601
Barren County Pva	117-2B North Public Square Glasgow, KY 42141
Barrow Co Assessor	233 E. Broad Street Winder, GA 30680
Bartow County Assessor	135 W Cherokee Ave Suite 243 B Cartersville, GA 30120-3101
Bastrop Appraisal District	PO Drawer 578 Bastrop, TX 78602-0578
Bastrop County	LINDA HARMON PO BOX 579 BASTROP, TX 78602
Baton Rouge Parish	Sales Tax Division P. O. Box 2590 Baton Rouge, LA 70821-2590
Beaufort County Assessor	PO Box 160 Washington, NC 27889-0160
Beauregard Parish Sheriff Dept	Sales Tax Department P. O. Box 639 DeRidder, LA 70634-0639
BEAVER County	10 Emerson Lane Ste 804 Bridgeville, Pennsylvania 15017
BEDFORD County	152 NBC DRIVE LOYSBURG, Pennsylvania 16659
Bee Appraisal District	401 N. Washington Beeville, TX 78102

Bell County Pva	101 Courthouse Square Pineville, KY 40977
Benton County Assessor	121 Nw 4th Street Corvallis, OR 97330-4790
Berkeley County Assessor	P.O. Box 6122 Moncks Corner, SC 29461
Berkheimer-Bangor	50 N 7th St Bangor, Pennsylvania 18013
BERKS County	1131 MONTGOMERY AVENUE BOYERTOWN, Pennsylvania 19512
Berlin Lister	Rd 4 box 2375 Montpelier, VT 05602
BERNE UNION LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Bessemer Rntl	CITY CLERK'S OFFICE 1800 - 3rd AVENUE, NORTH BESSEMER, AL 35020-4999
Betsy Price, Tarrant County	PO BOX 961018 FORT WORTH, TX 76161-0018
Beverly City Assessor	191 Cabot Street Beverly, MA 01915
Bexar Appraisal District	PO Box 830248 San Antonio, TX 78207-0248
Bexar County	ASSESSOR/COLLECTOR OF TAXES SYLVIA S ROMO CPA PO BOX 839950 SAN ANTONIO, TX 78283-3950
BIG WALNUT LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Billerica Town Assessor	365 Boston Road Billerica, MA 01821
Birmingham City Assessor	PO Box 3001 151 Martin Street Birmingham, MI 48012
BLAIR County	1012 BEDFORD STREET PO BOX 102 CLAYSBURG, Pennsylvania 16625
BLOOM-CARROLL LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Bloomfield Twp Assessor	PO Box 489 Bloomfield, MI 48303
Blount County Assessor	351 Court Street Maryville, TN 37804-5906
Boone County Fiscal Court	P.O. Box 960 Burlington, KY 41005-0960
BOONE COUNTY ORDINANCE TAX	Tax Administrator P.O. Box 960 Burlington, Kentucky 41005

Boone County Pva	P.O. Box 388 Burlington, KY 41005
Bossier Parish	Sales & Use Tax Division P. O. Box 71313 Bossier City, LA 71171-1313
Boston City Assessor	One City Hall Square Boston, MA 02201
Boulder County Assessor	PO Box 1759 Boulder, CO 80306
BOWLING GREEN CITY S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
BRADFORD County	119 STEDMAN STREET SAYRE, Pennsylvania 18840
Bradley County Assessor	PO Box 1412 Cleveland, TN 37364-1412
Branford Town Assessor	1019 Main Street Branford, CT 06405-3771
Brattleboro Town Lister	230 Main Street Brattleboro, VT 05301
Brazoria Appraisal District	500 N Chenango St Angleton, TX 77515-4650
Brazos Appraisal District	1673 Briarcrest Dr; Suite A-101 Bryan, TX 77802-2749
Brevard Co Prop Appraiser	400 South Street (PO BOX429) Titusville, FL 32781-0429
Brevard County	ATTN: RECORDING DEPT CLERK OF THE CIRCUIT COURT PO BOX 2767 TITUSVILLE, FL 32781
Brighton City Assessor	200 N 1st St Brighton, MI 48116
Bristol City Assessor	111 North Main Street Bristol, CT 06010-8183
Bristol City Comm Of Rev	497 Cumberland St Bristol, VA 24201-4391
Bristol Town Assessor	10 Court Street Bristol, RI 02809-2208
Brockton City Assessor	45 School Street Brockton, MA 02301
Brookfield City Assessor	2000 N Calhoun Rd Brookfield, WI 53005-5002
Brookline Town Assessor	333 Washington Street Brookline, MA 02445
Broomfield City/Cnty	One Descombes Drive Broomfield, CO 80020
Broward Co Prop Appraiser	115 S. Andrews Ave. Room 111 Fort Lauderdale, FL 33301

Broward County Revenue	Governmental Center Annex 115 South Andrews Avenue Ft. Lauderdale, FL 33301-1895
Brown Appraisal District	403 South Fisk Ave Brownwood, TX 76801-2929
Brown County Appraisal District	403 FISK BROWNWOOD, TX 76801
Brownstown Twp Assessor	21313 Telegraph Road Trenton, MI 48183
Bryan Co Assessor	PO Box 1000 Pembroke, GA 31321-1000
Bryan County Assessor	PO Box 931 Durant, OK 74702
BUCKEYE VALLEY S.D	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
BUCKS County	1266 EAST SAWMILL ROAD QUAKERTOWN, Pennsylvania 18951
Buena Vista Twp Assessor	1160 S Outer Drive Saginaw, MI 48601
Buffalo County Assessor	PO Box 1270 Kearney, NE 68847-1270
Bulloch Co Assessor	PO Box 1421 Statesboro, GA 30459-1421
Buncombe County Assessor	60 Court Plaza Rm 315 Asheville, NC 28801-3570
Burke County Assessor	PO Box 219 Morganton, NC 28680-0219
Burlington City Assessor	3359 S 13th St Milwaukee, WI 53215-5009
Burnet Appraisal District	PO Box 908 Burnet, TX 78611-0908
BUTLER County	110 CAMPUS LANE BUTLER, Pennsylvania 16001
Butte Co Assessor	Administration Bldg. Oroville, CA 95965-3382
Cabarrus County Assessor	PO Box 707 Concord, NC 28026-0707
Caddo/Shreveport Parish	Sales & Use Tax Commission P. O. Box 104 Shreveport, LA 71161
Calaveras Co Assessor	Government Center San Andreas, CA 95249
Calcasieu Parish	Sales & Use Tax Department P. O. Drawer 2050 Lake Charles, LA 70602
Calcasieu Parish Assessor	PO Box 1346 Lake Charles, LA 70602
Caldwell County Assessor	PO Box 2200 Lenoir, NC 28645-2200

Caledonia Village Assessor	6922 Nicholson Rd Caledonia, WI 53108-9648
Calhoun Co Assessor	Administration Bldg; 1702 Noble St Anniston, AL 36201
CALHOUN COUNTY	COMMISSIONER OF LICENSES 1702 NOBLE STREET, SUITE 107 ANNISTON, AL 36201
California Department of Revenue	Office of State Controller John Chiang Unclaimed Property Division P.O. Box 942850 Sacramento, CA 94250
Calvert County Assessor	200 Duke Street Room 1200 Prince Frederick, MD 20678
CAMBRIA County	1006 Lemon Street Johnstown, Pennsylvania 15902
Cambridge City Assessor	795 Massachusetts Avenue Cambridge, MA 02139
Camden County Assessor	P.O. Box 939 Woodbine, GA 31569-0939
CAMERON County	421 NORTH BROAD STREET EMPORIUM, Pennsylvania 15834
CAMPBELL COUNTY	Compliance Mgr PO Box 72958 Newport, Kentucky 41072-0958
Campbell County Fiscal Court	Occupational License Dept P.O. Box 72958 Newport, KY 41072-0958
Campbell County PVA	330 York Street Newport, KY 41071
Canadian County Assessor	201 N Choctaw El Reno, OK 73036
CANAL WINCHESTER LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Canton Twp Assessor Admin	1150 S Canton Road Canton, MI 48188
Cape Girardeau County Assessor	1 Barton Square Jackson, MO 63755
CARBON County	10 EAST SOUTH STREET WILKES-BARRE, Pennsylvania 18701
Carbon County Assessor	120 E Main Street Price, UT 84501
CARLISLE LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Carroll Co Assessor	PO Box 338 Carrollton, GA 30117-0338
Carroll County Assessor	17 E Main Street rear Westminster, MD 21157

Carson City Assessor	201 N Carson St Suite 6 Carson City, NV 89701
Carter County Assessor	20 B Street SW, Rm 103 Ardmore, OK 73401
Carteret County Assessor	Courthouse Square Beaufort, NC 28516-1898
Cass County Assessor	201 W Wall Street Harrisonville, MO 64701
Catawba County Assessor	PO Box 368 Newton, NC 28658-0368
Catoosa County Assessor	798 LaFayette Street Ringgold, GA 30736-1799
Cecil County Assessor	170 E Main Street Elkton, MD 21921
Center Twp-Howard	213 East Jefferson Street Kokomo, IN 46901
Center Twp-Lake	213 S Court Street Crown Point, IN 46307
Central Collection Agency	CCA 205 W St. Clair Ave Cleveland, OH 44113-1503
CENTRE County	100 PATTON PLAZA STATE COLLEGE, Pennsylvania 16803
Channelview I.S.D.	ASSESSOR/COLLECTOR 828 SHELDON ROAD CHANNELVIEW, TX 77530-3592
Charles County Assessor	PO Box 2726 La Plata, MD 20646-2726
Charleston County	Treasurer PO Box 878 Charleston, SC 29402-0878
Charleston County Assessor	P.O. Box 614 Charleston, SC 29402-0614
Charlotte City Assessor	City Hall 111 E Lawrence Charlotte, MI 48813
Chatham Co Assessor	P.O. Box 9786 Savannah, GA 31412-9786
Chatham County Tax Commissioner	PO BOX 9827 SAVANNAH, GA 31412
Chelan County Assessor	301 Washington Street Wenatchee, WA 98801-2886
Chelsea City Assessor	305 S. Main Street Chelsea, MI 48118
Cherokee County Assessor	2782 Marietta Highway Canton, GA 30114
Cherokee County Tax Commissioner	2780 MARIETTA HWY CANTON, GA 30114
Chesapeake City Comm.	PO Box 16495 Chesapeake, VA 23328-6495



CHESTER County	1845 William Penn Way Lancaster, Pennsylvania 17601-6713
Chesterfield Co Comm Of Rev	6701 Krause Road West Chesterfield, VA 23832-0040
Chicago Depart of Revenue	Water Tax (1904) 22615 Network Place Chicago, IL 60673-1226
CHICAGO EXPENSE TAX	Chicago Department of Revenue City Hall, Room 107 121 North LaSalle Chicago, Illinois 60602
Chicago Soft Drink Tax Administration	PO Box 642603 Chicago, IL 60664-2603
Chicopee City Assessor	274 Front Street Chicopee, MA 01013
Chief Assessor Personal Prop	941 North Capitol Street NE Washington, DC 20002-4259
Chippewa Falls City Assr	30 W Central; City Hall Chippewa Falls, WI 54729
Christian County Pva	P.O. Box 96 Hopkinsville, KY 42241
Churchill County Assessor	155 North Taylor Street Fallon, NV 89406
CIRCLEVILLE CITY SD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Citrus Co Prop Appraiser	210 North Apopka Ave. Inverness, FL 34450
City and Borough of Sitka	100 Lincoln St Sitka, AK 99835
City and Borough of Wrangell	P. O. Box 531 Wrangell, AK 99929
City and County of Broomfield	PO BOX 407 BROOMFIELD, CO 80038 0407
City and County of Denver, CO	TREASURY DIVISION PO BOX 17420 DENVER, CO 80217-0430
City of SOUTH EUCLID	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of STEUBENVILLE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Abbeville	Tax Collector PO Box 1170 Abbeville, LA 70511-1170
City of Adak	P. O. Box 2011 Adak, AK 99546
City of Adamsville	P. O. Box 309 Adamsville, AL 35005-0309

City of Aiken	PO BOX 2458 AIKEN, SC 29802-2458
City of AKRON	City Of Akron 1 Cascade Plaza. Floor 11 Akron, Ohio 44308-1100
City of Akron, Ohio	1 Cascade Plaza - 11th Floor Akron, OH 44308
City of Alamosa	P.O. Box 419 Alamosa, CO 81101
City of Alexander City	Revenue Department P. O. Box 552 Alexander City, AL 35011-0552
City of Alexandria	Business Office Box 71 Alexandria, LA 71309
City of Alexandria Director Of Finance	PO Box 178 Alexandria, VA 22313
City of ALLIANCE	City Of Alliance P.O. Box 2025 Alliance, Ohio 44601
City of ALTOONA	City Of Altoona 615 Howard Avenue Altoona, Pennsylvania 16601
City of Apache Junction	Tax & Licensing Division 300 E. Supersitition Blvd Apache Junction, AZ 85219
City of Arlington	Meals Tax Division Commissioner of the Revenue 2100 Clarendon Blvd. Ste 200 Arlington, VA 22201-5403
City of Arvada	8101 Ralston Road Arvada, CO 80002
City of ASHLAND	City Of Ashland 218 Luther St Ashland, Ohio 44805
City of ASHTABULA	City Of Ashtabula P.O. Box 601 Ashtabula, Ohio 44004
City of ASHVILLE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Aspen	Sales Tax Administrator 130 South Galena Street Aspen, CO 81611
City of Attalla	612 North 4th Street Attalla, AL 35954
City of Auburn	Revenue Department 144 Tichenor Avenue, Suite 6 Auburn , AL 36830

City of Aurora	Tax Division P.O. Box 33001 Aurora, CO 80041-3001
City of AURORA	Tax and Licensing Division 15151 E. Alameda Pkwy Aurora, Colorado 80012
City of AVON	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of AVON LAKE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Avondale	Attention: Sales Tax 11465 West Civic Center Drive # 270 Avondale, AZ 85323-6808
City of BARBERTON	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of BATH/AKRON JEDD	Bath-Akron Jedd P.O. Box 80538 Akron, Ohio 44308
City of BAY VILLAGE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of BEACHWOOD	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of BEDFORD	City Of Bedford P.O. Box 92636-T Cleveland, Ohio 44190-2636
City of BELPRE	City of Belpre P.O. Box 160 Belpre, Ohio 45714
City of Belpre, Ohio	P.O. Box 160 Belpre, OH 45714
City of BERE A	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Berwyn	Office fo the City Collector 6700 W 26th Street Berwyn, IL 60402
City of BESSEMER	City Clerk 1806 Third Ave North Bessemer, Alabama 35020
City of BETHLEHEM	City Of Bethlehem 44 E. Broad Street Bethlehem, Pennsylvania 18018
City of BEXLEY	RITA 10107 Breckville Rd Brecksville, Ohio 44141

CITY OF BIRMINGHAM	P.O. BOX 10566 BIRMINGHAM, AL 35296-0001
City of BLUE ASH	City Of Blue Ash 4343 Cooper Rd Blue Ash, Ohio 45242
City of Blue Ash, Ohio	4343 Cooper Road Blue Ash, OH 45242
City of Boulder	Department of Finanace Sales Tax Division PO Box 1128 Denver, CO 80263-1128
City of BOWLING GREEN	City Of Bowling Green 304 N Church St Bowling Green, Ohio 43402
City of Bowling Green, Ohio	304 N. Church Street Bowling Green, OH 43402
City of Brent	P. O. Box 220 Brent, AL 35034
City of Brighton	22 South 4th Avenue Brighton, CO 80601
City of BROADVIEW HEIGHTS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of BROOKLYN	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of BRUNSWICK	City Brunswick 4095 Center Rd Brunswick, Ohio 44212
City of Brunswick, Ohio	4095 Center Rd Brunswick, OH 44212
City of CAMBRIDGE	City Of Cambridge 1131 Steubenville Ave Cambridge, Ohio 43725
City of Cambridge, Ohio	1131 Steubenville Avenue Cambridge, OH 43725
City of CANAL WINCHESTER	City Of CANAL WINCHESTER 50 W Gay St FL 4 Columbus, Ohio 43215-9037
City of Canon City	P.O. Box 17946 Canon City, CO 80217-0946
City of Canton	151 ELIZABETH ST CANTON, GA 30114
City of Canton, Ohio	P.O. Box 8876 Canton, OH 44711
City of Centennial	Remittance Center P.O.Box 17383 Denver, CO 80217-0383
City of CENTERBURG	RITA 10107 Breckville Rd Brecksville, Ohio 44141

City of CENTERVILLE	City Of Centerville 100 W Spring Valley Rd Centerville, Ohio 45458
City of Central City	P.O. Box 249 Central City, CO 80427
City of Chandler	Mail Stop 701 P.O. Box 15001 Chandler , AZ 85225-8591
City of CHARDON	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of Chattanooga	City Treasurer PO Box 191 Chattanooga, TN 37401-0191
City of Chesapeake	Commissioner of the Revenue P. O. BOX 15285 CHESAPEAKE, VA 23328-5285
City of Chesterfield	Commissioner of the Revenue P. O. BOX 124 Chesterfield, VA 23832-0124
City of Chevak	P. O. Box 136 Chevak, AK 99563
City of CHILLICOTHE	City of Chillicothe 35 S. Paint St P.O.Box 457 Chillicothe, Ohio 45601-0457
City of Chillicothe, Ohio	P. O. Box 457 Chillicothe, OH 45601
City of Cincinnati	806 Central Avenue Suite 600 Cincinnati, OH 45202
City of CIRCLEVILLE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of CLAYTON	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of CLEVELAND	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of CLEVELAND HEIGHTS	City Of Cleveland Heights 40 Severance Cir Cleveland Heights, Ohio 44118
City of Clio	P. O. Box 219 Clio, AL 36017
City of COLD SPRING	Finance Director 5694 E. Alexandria Pike Cold Spring, Kentucky 41076
City of Colorado Springs	Sales Tax Department 2408 Denver, CO 80256-0001

City of COLUMBUS	City Of Columbus 50 W Gay St FL 4 Columbus, Ohio 43215-9037
City of Columbus, Ohio	P.O. Box 182489 Columbus, OH 43218-2489
City of Commerce City	7887 East 60th Avenue Commerce City, CO 80022-4199
City of Cortez	210 East Main Street Cortez, CO 81321
City of COVENTRY/AKRON JEDD	Coventry Akron Jedd P.O Box 80538 Akron, Ohio 44308
City of COVINGTON	Operations Manager 638 Madison Ave Covington, Kentucky 41011
City of Covington Finance Dept.	638 Madison Avenue Covington, KY 41011
City of Craig	P. O. Box 725 Craig, AK 99921
City of Crested Butte	P.O. Box 39 Crested Butte, CO 81224
City of CUYAHOGA FALLS	City Of Cuyahoga Falls 2310 Second St Cuyahoga Falls, Ohio 44211
City of Cuyahoga Falls, Ohio	2310 2nd St Cuyahoga Falls, OH 44221
City of Darien	Office of the City Clerk 1702 Plainfield Road Darien, IL 60561
City of Dayton, Ohio	P.O. Box 1830 Dayton, OH 45401-1830
City of Decatur	C/O Wachovia Bank P. O. Box 934640 Atlanta, AL 31193-4640
City of Deering	P. O. Box 36049 Nome , AK 99736
City of DELAWARE	Citty Delaware P.o Box 496 Delaware, Ohio 43015
City of Delaware, Ohio	1 S. Sandusky St. P. O. Box 496 Delaware, OH 43015
City of Delta	Sales and Use Tax Return P.O. Box 19 Delta, CO 81416-0019
City of DENVER	Treasury Division 144 West Colfax Avenue Denver, Colorado 80202
City of DETROIT	2 Woodward Ave 512 Coleman A. Young Municipal Center Detroit , Michigan 48226

City of Detroit Assessor's Office	2 Woodward Avenue Rm 804 Ccb Detroit, MI 48226
City of Dillingham	P. O. Box 889 Dillingham, AK 99576
City of DRY RIDGE	City of Dry Ridge P.O. Box 145 Dry Ridge , Kentucky 41035
City of DUBLIN	City Of Dublin PO Box 3550 Dublin, Ohio 43016-0274
City of Dublin, Ohio	P.O. Box 9062 Dublin, OH 43017-0962
City of Durango	949 East Second Avenue Durango, CO 81301-5109
City of EAST CLEVELAND	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of EASTLAKE	City of Eastlake 35150 Lakeshore Blvd Eastlake, Ohio 44095
City of Eastlake, Ohio	35150 Lakeshore Blvd Eastlake, OH 44095
City of Edgewater	2401 Sheridan Blvd Edgewater, CO 80214
City of EDGEWOOD	License Inspector P.O. Box 792 Covington , Kentucky 41012
City of Elizabethtown	Director of Finance P.O. Box 550 Elizabethtown, KY 42702-0550
City of ELSMERE	City Clerk 318 Garvey Ave Elsmere, Kentucky 41018
City of ELYRIA	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Emmonak	P. O. Box 9 Emmonak, AK 99581
City of Englewood	Sales Tax P. O. Box 2900 Englewood, CO 80150-2900
City of ERIE	City of Erie 448 West Eleventh Street Erie, Pennsylvania 16501
City of ERLANGER	License Inspector P.O. Box 792 Covington , Kentucky 41012
City of EUCLID	City Of Euclid 585 E. 222nd st Euclid, Ohio 44123

City of Euclid, Ohio	585 E. 222 Street Euclid, OH 44123-2099
City of FAIRBORN	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Fairfax	Department of Tax Administration P.O. Box 10204 Fairfax, VA 22035-0204
City of Fairfax Comm. Of Revenue	City Hall, Room 210 Fairfax, VA 22030-3630
City of FAIRFIELD	City Of Faitfield 5350 Pleasant Ave Fairfield, Ohio 45014
City of Fairfield, Ohio	701 Wessel Drive Fairfield, OH 45014
City of FAIRVIEW PARK	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Farmington Hills Assessor	31555 W 11 Mile Road Farmington Hills, MI 48336
City of Fayette	102 2nd Avenue SE Fayette, AL 35555
City of Federal Heights	Department of Finance 2380 W. 90th Ave Federal Heights, CO 80260
City of FINDLAY	City Of Findaly PO Box 862 Findlay, Ohio 45839
City of Flagstaff	Sales Tax Division P.O. Box 22518 Flagstaff , AZ 86002-2518
City of FLINT	City Hall 1101 S. Saginaw St Flint , Michigan 48502
City of FLORENCE	Finance Director 8100 Ewing Blvd Florence , Kentucky 41042
City of FOREST PARK	City Of Forest Park 1201 W Kemper Rd Forest Park, Ohio 45240
City of Fort Collins	PO Box 440 330 S. College Fort Collins, CO 80522-0439
City of Frankfort	License Fee Division P.O. Box 697 Frankfort, KY 40602
City of Fredericksburg	Commissioner of the Revenue Box 644 - City Hall Fredericksburg, VA 22404-0644
City of FREMONT	RITA 10107 Breckville Rd Brecksville, Ohio 44141



City of GADSDEN	Director of Dept of Revenue Gadsden, Alabama 35902
City of GAHANNA	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Gainesville	P.O. BOX 2496 GAINESVILLE, GA 30503
City of Galena	P. O. Box 149 Galena, AK 99741
City of GALLIPOLIS	City Of Gallipolis 518 Second Ave Gallipolis, Ohio 45631
City of Gallipolis, OH	518 Second Avenue Gallipolis, OH 45631
City of Gardendale	Attn: Rental/Lease P. O. Box 889 Gardendale, AL 35071
City of GARFIELD HEIGHTS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Garland	P.O. BOX 462010 GARLAND, TX 75046-2010
City of GATES MILLS	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of GENEVA	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of GEORGETOWN	Revenue Commission P.O. Box 800, Georgetown, Kentucky 40324
City of Glasgow	License Fee Division P.O. Box 278 Glasgow, KY 42142-0278
City of Glendale	Tax & Licensing Division P.O. Box 800 Glendale, AZ 85311-0800
City of Glenwood Springs	806 Copper Avenue PO Box 458 Glenwood Springs, CO 81602
City of Golden	Sales Tax Division P.O. Box 5885 Denver, CO, CO 80217-5885
City of Grand Junction	Finance Dept. - Sales Tax Division 250 North 5th Street Grand Junction, CO 81501-2668
City of GRAND RAPIDS	Income Tax Dept P.O. Box 347 Grand Rapids , Michigan 49501

City of Greeley	1000 10th Street PO Box 1648 Greeley, CO 80632
City of GREEN	City Of Green P.O.Box 460 Green, Ohio 44232
City of Green, Ohio	P. O. Box 460 Green, OH 44232
City of GREENFIELD	City of Greenfield P.O.Box 300 Greenfield, Ohio 45123
City of GREENSBURG	City of Greensburg 15 West Third Street 2nd floor Greensburg, Pennsylvania 15601
City of Greenville	City Clerk P. O. Box 158 Greenville, AL 36037
City of Greenville, Ohio	100 Public Square, Room 140 Greenville, OH 45331-1499
City of Greenwood Village	PO Box 4837 Greenwood Village, CO 80155-4837
City of GROVE CITY	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of GROVEPORT	City Of Columbus 50 W Gay ST FL4 Columbus, Ohio 43215
City of Gunnison	P.O. Box 239 Gunnison, CO 81230
City of HAMILTON	City Of Hamilton 345 High St., Ste. 410 Hamilton, Ohio 45011
City of Hamilton, Ohio	345 High Street, Suite 410 Hamilton, OH 45011
City of Hampton	TREASURER P.O. BOX 638 HAMPTON, VA 23669-0638
City of Hannibal Tax Collector	320 BROADWAY STREET HANNIBAL, MO 63401
City of HARRISBURG	City of Harrisburg Strawberry Square Fourth and Walnut Streets Harrisburg , Pennsylvania 17128
City of HARRISON	City Of Harrison 300 George St Harrison, Ohio 45030-1515
City of Harrison, Ohio	300 George St Harrison, OH 45030
City of HARTVILLE	City Of Hartville 202 W. Maple St. Hartville, Ohio 44632

City of Hartville, Ohio	202 W. Maple Street Hartville, OH 44632
City of Headland	9 Park Street Headland, AL 36345
City of HEATH	City of Heath 1287 Hebron Rd Heath, Ohio 43056
City of Heath, Ohio	1287 Hebron Road Heath, OH 43056
City of Helena	P. O. Box 613 Helena, AL 35080-0613
City of Henrico	BUSINESS SECTION P. O. BOX 27032 RICHMOND, VA 23273-0001
City of HIGHLAND HEIGHTS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of HIGHLAND PARK	Income Tax Division 12050 Woodward Ave Highland Park , Michigan 48203
City of HILLIARD	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of HILLSBORO	City of Hillsboro 130 N High St, OH Hillsboro, Ohio 45133
City of Hillsboro, Ohio	130 N. High Street Hillsboro, OH 45133
City of Hoonah	P. O. Box 360 Hoonah, AK 99829
CITY OF HOOVER	P.O. BOX 11407 BIRMINGHAM,, AL 35246-0144
City of Hopkinsville	P.O. Box 707 Hopkinsville, KY 42241-0707
City of Houston	P. O. Box 940027 Houston, AK 99694
City of HUBER HEIGHTS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of HUDSON	Income Tax Division P.O. Box 231 Hudson, Michigan 42947
CITY OF HUEYTOWN	CITY CLERK & TREASURER SALES & USE TAX DIVISION P.O. BOX 3650 Hueytown, AL 35023
City of Huntsville	City Clerk - Treasurer P. O. Box 040003 Huntsville, AL 35804
City of Hydaburg	P. O. Box 49 Hydaburg, AK 99922

City of INDEPENDENCE	License Inspector P.O. Box 792 Covington , Kentucky 41012
City of Irondale	Revenue Department P. O. Box 100188 Irondale, AL 35210-0188
City of JACKSON	Income Tax Division 161 W. Michigan Ave Jackson , Michigan 49201
City of Jasper	P. O. Box 2131 Jasper, AL 35502-2131
City of JOHNSTOWN	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Johnstown, Ohio	P.O. Box 457 Johnstown, OH 43031
City of Kake	P. O. Box 500 Kake, AK 99830
City of Kansas City, Missouri	Finance Department, Revenue Division 414 East 12th Street 2nd Floor East Kansas City, MO 64106-2786
City of KENT	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of KETTERING	City of Kettering 3600 Shroyer Rd Kettering, Ohio 45429
City of Kettering, Ohio	P.O. Box 293100 Kettering, OH 45429
City of King Cove	P. O. Box 37 King Cove, AK 99612
City of KIRTLAND	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Klawock	P. O. Box 469 Klawock, AK 99925
City of Kodiak	Box 1397 Kodiak, AK 99615
City of Kotzebue	P. O. Box 46 Kotzebue, AK 99752
City of Kwethluk	P. O. Box 50 Kwethluk, AK 99621
City of La Junta	Sales/Use Tax Return P.O. Box 489 La Junta,, CO 81052
City of La Porte	PO BOX 1849 LA PORTE, TX 77572-1849
City of Lafayette	Sales and Use Tax Return P.O. Box 250 Lafayett, CO 80026-0250

City of LAKESIDE PARK	License Inspector P.O. Box 792 Covington , Kentucky 41012
City of Lakewood	P.O. Box 261450 Lakewood, CO 80226-9450
City of Lakewood, Ohio	12805 Detroit Avenue Lakewood, OH 44107
City of Lamar	Sales/Use Tax Return 102 E. Parmenter St. Lamar, CO 81052
City of LANCASTER	City of Lancaster 104 E. Main St Lancaster, Ohio 43130-3726
City of Lancaster, Ohio	P. O. Box 128 Lancaster, OH 43130
City of Lansing	Income Tax Division P.O. Box 40752 Lansing, MI 48901
City of LAPEER	Income Tax Administrator 576 Liberty Park Lapeer , Michigan 48446
City of Lapeer Income Tax Department	576 Liberty Park Lapeer, MI 48446
City of Larkspur	P.O. Box 310 Larkspur, CO 80118
City of Larsen Bay	P. O. Box 8 Larsen Bay, AK 99624
City of LEBANON	City of Lebanon 50 S. Broadway Lebanon, Ohio 45036
City of Lebanon, Ohio	50 S. Broadway Lebanon, OH 45036
City of Leesburg	P. O. BOX 88 LEESBURG, VA 22075
City of Liberty	ATTN: DEPUTY CITY CLERK PO BOX 159 LIBERTY, MO 64069
City of LIMA	City of Lima 50 Town Square Lima , Ohio 45802
City of Littleton	2255 West Berry Avenue Littleton, CO 80165
City of LONDON	City of London PO Box 387 London, Ohio 4314
City of London, Ohio	P.O. Box 387 London, OH 43140
City of Lone Tree	Sales Tax Department 1882 Denver, CO 80291-1882

City of Longmont	Sales/Use Tax Division Civic Center Complex Longmont, CO 80501
City of LORAIN	City of Loraine 605 W. Fourth St Lorain, Ohio 44052
City of Lorain, Ohio	605 W 4th St Lorain, OH 44052
City of Louisville	Sales Tax Division 749 Main Street Louisville, CO 80027
City of Loudon	Commissioner of the Revenue 1 Harrison St SE 1st Floor PO Box 7000 LEESBURG, VA 20177-7000
City of Loveland	Sales Tax Administration P. O. Box 845 Loveland, CO 80539-0845
City of Lumberton	PO Box 1388 Lumberton, NC 28359-1388
City of LYNDHURST	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of MACEDONIA	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of MADEIRA	City of Maderia 7141 Miami Ave. Madeira, Ohio 45243
City of Madison	PO BOX 2999 MADISON, WI 53701-2999
City of Madison Assessor	City-County Building, Room 101 Madison, WI 53703-3342
City of MAINEVILLE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Manokotak	P. O. Box 170 Manokotak, AK 99628-0170
City of MANSFIELD	City of Mansfield PO Box 577 Mansfield, Ohio 44901
City of Mansfield, Ohio	P. O. Box 577 Mansfield, OH 44901
City of MAPLE HEIGHTS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Marion	P. O. Drawer 959 Marion, AL 36756
City of Marion, Ohio	233 West Center Street Marion, OH 43301

City of MARTINS FERRY	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of MARYSVILLE	City of Marysville P.O. Box 385 Marysville, Ohio 43040
City of MASON	City of Mason 6000 Mason Montgomery Rd Mason, Ohio 45040
City of Mason, Ohio	6000 S. Mason Montgomery Rd Mason, OH 45040
City of MASSILLON	City of Massillon One James Duncan Plaza, S.E., Massillon, Ohio 44646
City of Massillon, Ohio	P.O. Box 910 Massillon, OH 44648
City of MAUMEE	City of maumee 400 Conant St, Maumee , Ohio 43537
City of MAYFIELD HEIGHTS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of MEDINA	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of MENTOR	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of MENTOR-ON-THE-LAKE	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of Meriden Assessor	City Hall 142 East Main Meriden, CT 06450-5667
City of Mesa	P.O. Box 16350 Mesa, AZ 85211-6350
City of MIAMISBURG	City of Miamisburg 10 N First St Miamisburg, Ohio 45342
City of Miamisburg, Ohio	10 N. 1st Street Miamisburg, OH 45342
City of MIDDLEBURG HEIGHTS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Middlesboro	P.O. Box 756 Middlesboro, KY 40965
City of MIDDLETOWN	City of Middletown PO Box 428739 Middletown, Ohio 45042-8739
City of Middletown, Ohio	1 Donham Plaza Middletown, OH 45042

City of Midfield	725 Bessemer Super Highway Midfield, AL 35228
City of Mobile	REVENUE DEPARTMENT P.O. BOX 2745 Mobile, AL 36652-2745
City of MOGADORE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Moline	Finance Office 619 16th Avenue Moline, IL 61265
City of Montgomery	Rental Tax Return P. O. Box 5070 Montgomery, AL 36103-5070
City of Montrose	433 S. First Street P. O. Box 790 Montrose, CO 81402-0790
City of Moody	Revenue Department 670 Park Avenue Moody, AL 35004
City of MORAINE	City of Moraine 4200 Dryden Rd Moraine, Ohio 45439
City of Moraine, Ohio	4200 Dryden Road Dayton, OH 45439
City of MORELAND HILLS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Morristown	PO Box 1654 Morristown, TN 37816
City of Mount Airy	P.O. BOX 1725 MOUNT AIRY, NC 27030
City of MOUNT STERLING	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Mountain Brook	Revenue Department P.O. Box 130009 Mountain Brook, AL 35213
City of Muskegon	PROPERTY TAX DIVISION PO BOX 88072 CHICAGO, IL 60680
City of Napakiak	P. O. Box 34009 Napakiak, AK 99634
City of Nenana	P. O. Box 70 Nenana, AK 99760
City of NEW ALBANY	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of New Bern	Tax Collector PO Box 580498 New Bern, NC 28258-0498



City of NEW PHILADELPHIA	City of New Philadelphia 150 E. High St., Suite 41 New Philadelphia , Ohio 44663-4500
City of New Philadelphia, Ohio	150 E. High Ave., Suite 41 New Philadelphia, OH 44663
City of NEWARK	City of Newark PO Box 4577 Newark , Ohio 43058-4577
City of Newark, Ohio	40 W Main P.O. Box 327 Newark, OH 43058-4577
City of Newcastle	City of Newcastle 103 South Mercer Street New Castle, Pennsylvania 16101
City of NEWPORT	License Inspector P.O. Box 1090 Newport , Kentucky 41071
City of Newport News	2400 WASHINGTON AVENUE CITY HALL Newport News, VA 23607-4389
City of NICHOLASVILLE	Tax Administrator P.O. Box 590 Nicholasville , Kentucky 40340
City of Nogales	777 N. Grand Ave Nogales, AZ 85621
City of Nome	102 Division Street P. O. Box 281 Nome, AK 99762
City of Norfolk	Office of the Real Estate Assessor Norfolk, VA 23501
City of Norristown	City of Norristown Stoney Creek Office Center 2nd floor 151 West Marshall Street Norristown, Pennsylvania 19401
City of NORTH CANTON	City of North Canton 145 N Main St North Canton North Canton , Ohio 44720
City of NORTH COLLEGE HILL	City of North College Hill 1646 W Galbraith Rd Cincinnati , Ohio 45239
City of NORTH OLMSTED	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of North Pole	125 Snowman Lane North Pole, AK 99705
City of NORTH RANDALL	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of NORTH RIDGEVILLE	City of North Ridgville 7307 Avon Belden Rd North Ridgeville, Ohio 44039

City of North Ridgeville, Ohio	7307 Avon Belden Road N. Ridgeville, OH 44039
City of NORTH ROYALTON ALT	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Northglenn	Sales / Use Tax Department of Finance P.O. Box 330061 Northglenn, CO 80233
City of Northport	P. O. Box 569 Northport, AL 35476
City of NORTON	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of Norton Shores	4814 HENRY ST NORTON SHORES, MI 49441
City of NORWALK	City of Norwalk PO Box 440 Norwalk, Ohio 44857
City of Norwalk, Ohio	P. O. Box 440 Norwalk, OH 44857
City of NORWOOD	City of Norwood 4645 Montgomery Rd Norwood, Ohio 45212
City of Nunapitchuk	P. O. Box 190 Nunapitchuk, AK 99641
City of OBERLIN	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of OLMSTED FALLS ALT	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Opelika	Attn: Revenue Dept. P.O. Box 390 Opelika, AL 36803-0390
City of Orange Beach	P.O. Box 1159 Orange Beach, AL 36561-1159
City of OREGON	City of Oregon 5330 Seaman Rd Oregon, Ohio 43616-2608
City of Oregon, Ohio	5330 Seaman Road Oregon, OH 43616
City of PADUCAH	Finance Director P.O. Box 2697 Paducah , Kentucky 42002
City of PAINESVILLE	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of Palmer	231 W Evergreen Avenue Palmer, AK 99645

City of PARK HILLS	License Inspector P.O. Box 792 Covington , Kentucky 41012
City of PARMA	City of Parma 6611 Ridge Rd Parma, Ohio 44129
City of PARMA HEIGHTS	City of Parma Heights 6281 Pearl Rd Cleveland, Ohio 44130
City of Parma, Ohio	6611 Ridge Rd Parma, OH 44130
City of Pelham	P. O. Box 1238 Pelham, AL 35124
City of Pell City	1905 First Avenue North Pell City, AL 35125
City of Peoria	Attention: Sales Tax P.O. Box 4038 Peoria , AZ 85380-4038
City of Petersburg	P. O. Box 329 Petersburg, AK 99833
City of Philadelphia	Department of Revenue P.O. Box 1660 Philadelphia, PA 19105-1660
City of Phoenix	ATTN: Privilege License Tax Desk P.O. Box 29690 Phoenix , AZ 85038-9690
City of PICKERINGTON	City of Pickrington 100 Lockville Rd Pickerington, Ohio 43147
City of Pickerington, Ohio	100 Lockville Rd Pickerington, OH 43147
City of Piedmont	P. O. Box 112 Piedmont, AL 36272
City of Pikeville	Division of Tax Collection 118 College Street Pikeville, KY 41501
City of PIONEER	City of Pioneer 205 S. State St Pioneer, Ohio 43554
City of Pittsburgh	City of Pittsburgh Counties serviced: Allegheny Room 104 300 Librey Avenue Pittsburgh, Pennsylvania 15222
City of Pontiac	Income Tax Division 47450 Woodward Avenue Pontiac, MI 48342-2245
City of Port Clinton, Ohio	1868 E. Perry Street Port Clinton, OH 43452-1499
City of PORT HURON	Income Tax Div 100 McMorran Blvd Port Huron, Michigan 48060

City of Portland	ACCOUNTING DIVISION 1120 SW 5TH AVE RM 1250 PORTLAND, OR 97204
CITY OF PORTSMOUTH	801 CRAWFORD STREET PORTSMOUTH, VA 23704-3872
City of Pottsville	City of pottsville 115 South Center Street Pottsville, Pennsylvania 17901
City of POWELL	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Prattville	P.O. BOX 680190 PRATTVILLE, AL 36068
City of Prescott	Sales Tax Department P.O. Box 2077 Prescott, AZ 86302-2077
City of Pueblo	Department of Finance Attn: Sales & Use Tax Division PO Box 1427 Pueblo, CO 81002-1427
City of Quinhagak	P. O. Box 149 Quinhagak, AK 99655
City of RADCLIFF	City CFO. P.O. Drawer 519 Radcliff , Kentucky 40159
City of READING	City of Reading 1000 Market St Cincinnati, Ohio 45215
City of REYNOLDSBURG	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Richmond	Finance Department Box 1268 Richmond, KY 40476-1268
City of RICHMOND HEIGHTS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Ridgway	Sales Tax Return P.O. Box 10 Ridgway, CO 81432
City of Rifle	P.O. Box 1908 Rifle, CO 81650
City of RIVERSIDE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Rocky Mount	PO Box 1180 Rocky Mount, NC 27802-1180
City of ROCKY RIVER	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113

City of ROSSFORD	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Rossford, Ohio	133 Osborne St Rossford, OH 43460
City of Rutland	P.O. Box 969 Rutland , VT 05702-0969
City of SAGINAW	Income Tax Office, ., Room 105, 1315 S. Washington Ave Saginaw , Michigan 48601
City of Saint Mary's	P. O. Box 209 St Mary's, AK 99658
City of San Point	P. O. Box 249 Sand Point, AK 99661
City of SANDUSKY	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Savannah Treasurer	REVENUE DEPT PO BOX 1228 SAVANNAH, GA 31402-1228
City of Scottsdale	P.O. Box 1949 Scottsdale, AZ 85252-1949
City of Scranton	City of Scranton 101 Penn Avenue Room 305 Scranton, Pennsylvania 18503
City of SEVEN HILLS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of SEVILLE	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of SHAKER HEIGHTS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Shaktoolik	P. O. Box 10 Shaktoolik, AK 99771
City of SHARONVILLE	City of Sharonville 11641 Chester Rd., Sharonville, Ohio 45246
City of Sheffield	P. O. Drawer 380 Sheffield, AL 35660
City of SHEFFIELD LAKE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of SHEFFIELD LAKE ALT	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Sheridan	4101 S Federal Blvd Sheridan, CO 80110-5399
City of Shishmaref	P. O. Box 83 Shishmaref, AK 99772

City of Shungnak	P. O. Box 59 Shungnak, AK 99773
City of SOLON	City of Solon 34200 Bainbridge Rd Solon , Ohio 44139
City of Solon, Ohio	34200 Bainbridge Rd Solon, OH 44139
City of South Portland Assessor	PO Box 9422 South Portland, ME 04106-9422
City of SOUTHGATE	Compliance Manager Occupational License P.O. Box 72958 Newport, Kentucky 41071-0958
City of Spotsylvania	Commissioner of the Revenue P. O. BOX 175 Spotsylvania, VA 22553
City of SPRINGBORO	City of Springboro 320 W Central Ave Springboro, Ohio 45066
City of Springboro, Ohio	320 W Central Ave Springboro, OH 45066
City of SPRINGFIELD	City of Springfield 76 E High St Springfield , Ohio 45502
City of St Paul	P. O. Box 901 St Paul, AK 99660
City of St. Louis Revenue Collector	Earnings Tax Division 410 City Hall 1200 Market St. St. Louis, MO 63103-2841
City of Stafford	Commissioner of the Revenue PO Box 98 Stafford, VA 22555-0098
City of Steamboat Springs	Revenue Services PO Box 772869 Steamboat Springs, CO 80477
City of Sterling	Sales / Use Tax Return P.O. Box 4000 Sterling, CO 80751
City of Sterling Heights Assessor	40555 Utica Rd Sterling Heights, MI 48313-4082
City of STOW	City of Stow PO Box 1668 Stow, Ohio 44224
City of Stow, Ohio	P.O. Box 1668 Stow, OH 44224
City of STREETSBORO	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of STRONGSVILLE	RITA 10107 Breckville Rd Brecksville, Ohio 44141

City of SUNBURY	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of SYLVANIA	City of Sylvania 6730 Monroe St Sylvania, Ohio 43560
City of Sylvania, Ohio	6730 Monroe Street Sylvania, OH 43560
City of Tanana	P. O. Box 249 Tanana, AK 99777
City of TAYLOR MILL	License Inspector P.O. Box 792 Covington , Kentucky 41012
City of Teller	P. O. Box 548 Teller, AK 99778
City of Tempe	Audit & License Division P.O. Box 5002 Tempe , AZ 85280-5002
City of Thorne Bay	P. O. Box 19110 Thorne Bay, AK 99919
City of Thornton	Sales & Use Tax Division 9500 Civic Center Drive Thornton, CO 80229
City of TIMBERLAKE	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of TOLEDO	City of Toledo 1 Government Center, Suite 2070 Toledo, Ohio 43604
City of Toledo, Ohio	One Govt. Center #2070 Toledo, OH 43604-2280
City of TORONTO	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of TRENTON	City of Trenton 11 E State St Trenton, Ohio 45067
City of TROTWOOD	City of Trotwood 7 Strader Dr. Trotwood, Ohio 45426
City of Trussville	Revenue Department P. O. Box 159 Trussville, AL 35173
City of Tucson	City Collections P.O. Box 27320 Tucson, AZ 85726-7320
City of Tuscaloosa	Revenue Department P. O. Box 2089 Tuscaloosa, AL 35403
City of Unalakleet	P. O. Box 28 Unalakleet, AK 99684

City of UNIVERSITY HEIGHTS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of UPPER ARLINGTON	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of URBANA	City of Urbana PO Box 747 Urbana, Ohio 43078
City of Urbana, Ohio	205 S. Main St. P.O. Box 747 Urbana, OH 43078-0747
City of VANDALIA	City of Vandalia PO Box 727 Vandalia, Ohio 45377
City of VILLA HILLS	License Inspector P.O. Box 792 Covington , Kentucky 41012
City of Virginia Beach	CITY HALL Virginia Beach, VA 23456-9002
City of WADSWORTH	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of Walaes	P. O. Box 489 Wales, AK 99783
City of WALKER	Income Tax Dept P.O. Box 153 Walker, Michigan 49501
City of WARRENSVILLE HGHTS	CCA 205 W. Saint Calir Ave Cleveland, Ohio 44113
City of Warwick Assessor	3275 Post Road Warwick, RI 02886
City of Wasilla	290 East Herning Avenue Wasilla, AK 99654-7091
City of WEST CARROLLTON	City of West Carrollton 300 E. Central Ave West Carrollton, Ohio 45449
City of West Chicago	475 Main Street West Chicago, IL 60185
City of WESTERVILLE	City of Westerville 21 S. State St Westerville, Ohio 43081
City of Westerville, Ohio	P. O. Box 130 Westerville, OH 43086
City of WESTLAKE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Westminster	SALES TAX P.O. Box 17107 Denver, CO 80217-7107



City of Whittier	P. O. Box 608 Whittier, AK 99693
City of Williamsport	City of Williamsport 440 Little League Blvd Williamsport, Pennsylvania 17701
City of Willmington	Department of Finance Division of Earned Income Tax 800 French Street Wilmington, Delaware 19801
City of WILLOUGHBY	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of WILLOUGHBY HILLS	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of WILLOWICK	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of WILMINGTON	City of Wilmington 69 N South St, Wilmington, Ohio 45177
City of WILMORE	Tax Administrator 335 E. Main St Wilmore , Kentucky 40390
City of WINTERSVILLE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Woodland Park	Revenue Department P. O. Box 9045 Woodland Park, CO 80866-9045
City of WOODMERE	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of WOOSTER	City of Wooster PO Box 1088 Wooster, Ohio 44691
City of Wooster, Ohio	P.O. Box 1088 Wooster, OH 44691
City of WORTHINGTON	RITA 10107 Breckville Rd Brecksville, Ohio 44141
City of Wyandotte Assessor Admin	3131 Biddle Avenue Wyandotte, MI 48192
City of Wyoming Assessor	1155 28th Street SW Wyoming, MI 49509-0905
City of XENIA	City of Xenia PO Box 490 Xenia, Ohio 45385
City of Xenia, Ohio	101 N. Detroit St. P. O. Box 490 Xenia, OH 45385

City of Yakutat	P. O. Box 160 Yakutat, AK 99689
City of York	City of York 140 North Duke Street York, Pennsylvania 17401
City of ZANESVILLE	City of Zansville 401 Market St Zansville, Ohio 43701
City of Zanesville, Ohio	401 Market Street Zanesville, OH 43701
City/Borough of Juneau	155 So. Seward St Juneau, AK 99801
City-County Tax Collector	PO Box 32247 Charlotte, NC 28232-2247
Clackamas Co Assessor	150 Beaver Creek Road Oregon City, OR 97045
CLARION County	20 Emerson Lane Ste 905 Bridgeville, Pennsylvania 15017
Clark County Assessor	500 South Grand Central Parkway Las Vegas, NV 89155-1402
Clarke Co Assessor	325 E Washington St #280 Athens, GA 30601-4514
Clawson City Assessor	Eliz Lk Rd Ctr 250 Eliz Lk Rd 1 Pontiac, MI 48341
Clay County Assessor	1 Courthouse Sq admin Bldg Liberty, MO 64068
Clay County Property Appraiser	477 Houston Street Green Cove Springs, FL 32043
Clayton County Assessor	121 S. McDonough Street Jonesboro, GA 30236-3694
Clear Creek I.S.D.	PO BOX 650395 DALLAS, TX 75265-0395
CLEARFIELD County	10 Emerson Lane Ste 804 Bridgeville, Pennsylvania 15017
Cleveland County Assessor	PO Box 370 Shelby, NC 28151-0370
Cleveland County Treasurer	201 S JONES, 100 NORMAN, OK 73069
CLINTON County	301 Frederick St Lock Haven, Pennsylvania 17745
Clinton Town Assessor	54 E Main Street Clinton, CT 06413-2035
Clinton Twp Assessor	40700 Romeo Plank Road Clinton Township, MI 48038
Cobb County Assessor	PO Box 649 Marietta, GA 30061-0649

Cochise County Assessor	PO Box 168 Bisbee, AZ 85603
Coffee Co Rev Comm	PO Box 311606 Enterprise, AL 36331-1606
Coffee County Assessor	1341 McArthur Street Manchester, TN 37355
Cohasset Town Assessor	41 Highland Avenue Cohasset, MA 02025
Colchester Town Assr	127 Norwich Avenue Colchester, CT 06415-1258
Collier Co Prop Appraiser	3285 Tamiami Trail East Naples, FL 34112-5758
Collin Central Appraisal District	250 W Eldorado Pkwy McKinney, TX 75069
Collin County Tax Assessor	KENNETH L MAUN, ASSESSOR-COLLECTOR 2300 BLOOMDALE RD #2324 PO BOX 8046 MCKINNEY, TX 75070
Colonial Hgts City Comm Of Rev	PO Box 3401 Colonial Heights, VA 23834-9001
Colorado Department of Revenue	P.O. Box 6 Denver, CO 80261-0006
Colorado Department of Treasury	Unclaimed Property Division 1580 Logan Street Suite 500 Denver, CO 80203
Columbia Co Prop Appraiser	135 N.E. Hernando Ave Lake City, FL 32055
COLUMBIA County	1272 New Rodgers Rd Bristol, Pennsylvania 19007
Columbia County Assessor	P.O. Box 498 Evans, GA 30809
Columbus County Assessor	PO Drawer 1468 Whiteville, NC 28472-1468
Colusa Co Assessor	Courthouse Colusa, CA 95932
Commerce Charter Twp Assessor	2840 Fisher Avenue Commerce, MI 48390
Commonwealth of Kentucky	Department of Revenue P.O. Box 299, Station 20 Frankfort, KY 40620-0299
Commonwealth of Massachusetts	Mass. Department of Revenue P.O. Box 7039 Boston, MA 02204-7039
Commonwealth of Pennsylvania	Bureau of Unclaimed Property P.O. Box 8500-53473 Philadelphia, PA 19178-3473
Comptroller of Maryland	Revenue Administration Division Annapolis, MD 21411-0001
Comptroller of Public Accounts	P.O. Box 149348 Austin, TX 78714-9348

Comstock Twp Assessor	PO Box 449 Comstock, MI 49041-0449
Contra Costa Co Assessor	2530 Arnold Drive Martinez, CA 94553
Cook County Treasurer	PO BOX 4468 CAROL STREAM, IL 60197-4468
Cooke Appraisal District	201 N Dixon Street Gainesville, TX 76240
Coos County Assessor	250 N Baxter Coquille, OR 97423-1898
Cornerstones M.U.D.	11111 KATY FREEWAY #725 HOUSTON, TX 77079-2197
County of Cass	PAM SHIPLEY, COLLECTOR 201 W WALL HARRISON VILLE, MO 64701 2397
County of Marion Tax Collector	906 BROADWAY PO BOX 853 HANNIBAL, MO 63401-0853
County of Volusia, FL	DEPT OF FINANCE 123 W INDIANA AVE, RM 103 DELAND, FL 32720 4602
Coweta County Assessor	P.O. Box 985 Newnan, GA 30264-0985
Cowlitz County Assessor	207 4th Avenue n Kelso, WA 98626
Craven County Assessor	P.O. Box 1128 New Bern, NC 28563-1128
Craven County Tax Collector	PO Box 63021 Charlotte, NC 28263-3021
CRAWFORD County	103 ERIE STREET P.O. BOX 145 LINESVILLE, Pennsylvania 16424
Creek County Assessor	Collins Building/3rd Floor Sapulpa, OK 74066
Cromwell Town Assessor	41 West Street Cromwell, CT 06416-2142
Cullman City Rental	REVENUE ENFORCEMENT OFFICE P.O. BOX 1206 CULLMAN, AL 35056-1206
Cullman Co Rev Comm	500 Second Avenue SW Cullman, AL 35055
Cullman County Sales/Use	REVENUE ENFORCEMENT OFFICE P.O. BOX 1206 CULLMAN, AL 35056-1206
Culpeper Co Comm Of Rev	PO Box 1807 Culpeper, VA 22701-1807
Cumberland Co Assessor	2 S, Main St. Crossville, TN 38555
Cumberland County	TAX COLLECTOR PO BOX 1070 CHARLOTTE, NC 28201-1070

Cumberland County Assessor	PO Box 449 Fayetteville, NC 28302-0449
Cypress Fairbanks ISD	ANITA HENRY, RTA TAX ASSESSOR-COLLECTOR PO BOX 203908 HOUSTON, TX 77216-3908
D. C. Treasurer	P.O. Box 96384 Washington, DC 20090
Dade County Tax Collector	140 W FLAGLER ST, 14TH FLOOR MIAMI, FL 33130
Dakota County	TREASURER-AUDITOR 1590 HIGHWAY 55 WEST HASTING, MN 55033-2392
Dakota County Assessor	PO Box 9 Dakota City, NE 68731-0009
Dallas Central Appraisal District	2949 North Stemmons Freeway Dallas, TX 75247-6195
Dallas Co Assessor	Courthouse PO Box 997 Selma, AL 36702-0997
Dallas County Tax Office	TAX ASSESSOR/COLLECTOR PO BOX 139066 500 ELM ST DALLAS, TX 75202 3304
Daphne Sales/Rental/Use	REVENUE OFFICE P.O. DRAWER 1047 DAPHNE, AL 36526-1047
Darlington County Assessor	County Courthouse Darlington, SC 29532
DAUPHIN County	147 Pine St PO Box 96 Millersburg, Pennsylvania 17061
Davidson County Assessor	PO Box 1617 Lexington, NC 27293-1617
Davidson County Tax Collector	PO BOX 580018 CHARLOTTE, NC 28258-0018
Davis County Assessor	PO Box 618 Farmington, UT 84025-0618
Davison City Assessor	200 E Flint Street Davison, MI 48423
Dawson County Assessor	78 Howard Avenue E. Dawsonville, GA 30534
DC Office of Finance and Treasury	Unclaimed Property Unit 1101 4th Street, SW Ste 800, West Bldg Washington, DC 20024
DC Office of Tax and Revenue	P.O. Box 7792 Washington, DC 20044-7792
Dearborn City Assessor	4500 Maple Dearborn, MI 48126

Dearborn County Assessor	Dearborn Co Admin Bldg; Lawrenceburg, IN 47025
Dearborn Heights City Assr Adm	6045 Fenton Street Dearborn Heights, MI 48127
Decatur County Assessor	150 Courthouse Sq Suite 3 Greensburg, IN 47240
DeKalb County Assessor	120 W. Trinity Place Room 208 Decatur, GA 30030
Dekalb County/Property Tax	TAX COMMISSIONER P.O. BOX 100004 DECATUR, GA 30031-7004
Delavan City Assessor	3359 S 13th St Milwaukee, WI 53215-5094
Delaware Bureau of Abandoned Property	c/o Division of Revenue 8th Floor 820 North French St. Wilmington, DE 19801
DELAWARE County	20 Emerson Lane Ste 905 Bridgeville, Pennsylvania 15017
Delaware County Assessor	101 County Building 100 Main St Muncie, IN 47305
Delaware Division of Revenue	P.O. Box 2044 Wilmington, DE 19899-2044
Delta Township Assessor	7710 W Saginaw Highway Lansing, MI 48917-9712
Denton Appraisal District	PO Box 50764 Denton, TX 76208
Denton County Tax Assessor	PO BOX 90223 DENTON, TX 76202 5223
Denver County Assessor	201 W. Colfax Avenue Denver, CO 80202
Department of Revenue Services	State of Connecticut P.O. Box 150406 Hartford, CT 06115-0406
Dewitt Twp Assessor	1401 W. Herbison Rd. Dewitt, MI 48820
District of Columbia	Office of Tax and Revenue 941 North Capitol Street, NE 1st Floor Washington , District of Columbia 20002
Division of Revenue	L.F.U.C.G. P.O. BOX 14058 Lexington, KY 40512
Dodge County Assessor	435 N Park Fremont, NE 68025
Dorchester Co. Assessor	101 Ridge Street Saint George, SC 29477

Dougherty County Assessor	P.O. Box 1827 Albany, GA 31702-5301
Douglas Co Assessor	8700 Hospital Drive Douglasville, GA 30134-4501
Douglas County	301 Wilcox Castle Rock, CO 80104
Douglas County Assessor	1819 Farnam Civic Ctr Omaha, NE 68183
Douglas County Treasurer	100 THIRD STREET, SUITE 120 CASTLE ROCK, CO 80104-1208
Durham County	Tax Collector 200 E Main St PO Box 3397 Durham, NC 27702
Durham County Assessor	200 E Main Street Durham, NC 27701
Duval Co Prop Appraiser	231 E. Forsyth Street Jacksonville, FL 32202
East Baton Rouge Parish Assr.	222 St. Louis Street Baton Rouge, LA 70802
East Lansing City Assr	410 Abbott Road East Lansing, MI 48823
Eastpointe City Assessor	23200 Gratiot East Detroit, MI 48021
EATON CSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Eau Claire City Assessor	PO Box 5148 Eau Claire, WI 54702-5148
El Dorado Co Assessor	360 Fair Lane Placerville, CA 95667
El Paso County	TREASURER PO BOX 2018 COLORADO SPRINGS, CO 80901-2018
El Paso County Assessor	27 E Vermijo Avenue Colorado Springs, CO 80903
ELK County	10 SOUTH MILL PO BOX 2 RIDGWAY, Pennsylvania 15853
Elkhart County Assessor	Admin Office Bldg #202 117 N 2nd S Goshen, IN 46526-3290
Ellis Central Appraisal District	PO Box 878 Waxahachie, TX 75165-0878
Ellis County Tax Assessor/Collector	JOHN BRIDGES PO BOX 188 WAXAHACHIE, TX 75168
Erath Appraisal District	1390 Harbin Dr. Stephenville, TX 76401

ERIE County	10 Emerson Lane Ste 804 Bridgeville, Pennsylvania 15017
Escambia Co Prop Appraiser	221 Palafox Place Pensacola, FL 32502
Essex Town Lister	81 Main Street Essex Jct, VT 05452
Etowah Co Rev Comm	Courthouse 800 Forrest Ave Gadsden, AL 35901
FAIRBANKS LOCAL S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
FAIRBORN CITY S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Fairfax Co. Dir. Of Admin	12000 Government Ctr Pkwy Fairfax, VA 22035-0024
Fall River City Assessor	One Government Center Fall River, MA 02722
Falmouth Town Assessor	59 Town Hall Square Falmouth, MA 02540
Fauquier Comm Of Rev	PO Box 149 Warrenton, VA 20188-0149
FAYETTE County	20 Emerson Lane Ste 905 Bridgeville, Pennsylvania 15017
Fayette County Assessor	140 Stonewall Ave Suite 110 Fayetteville, GA 30214-2198
Fayette County Public Schools	Tax Collection Office 701 East Main Street Lexington, KY 40502-1699
FAYETTE COUNTY PUBLIC SD	Div. of Revenue P.O. Box 14058 Lexington, Kentucky 40512-4058
Fayette County Pva	101 E Vine Street Lexington, KY 40507
Fayette Twp Assessor	8940 E Bacon Road Hillsdale, MI 49242
Fenton City Assessor	301 S Leroy Street Fenton, MI 48430
Ferndale City Assessor	300 E 9 Mile Road Ferndale, MI 48220
Fitchburg City Assessor	5520 Lacey Fitchburg, WI 53711
Flagler Co Prop Appraiser	1769 E. Moody Blvd. Bunnell, FL 32110
Flint City Assessor	1101 S Saginaw Street Flint, MI 48502



Flint Twp Assessor	1490 S Dye Road Flint, MI 48532
Florence County Assessor	180 N. Irby St. MSC-R Florence, SC 29501
Florence County Treasurer	PO Box 100501 Florence, SC 29501-0501
Florida Department of Financial Services	Bureau of Unclaimed Property PO Box 1990 Tallahassee, FL 32302
Florida Department of Revenue	5050 W Tennessee Street Tallahassee, FL 32399-0135
Floyd County Assessor	Historic Courthouse Bldg. Rome, GA 30161-2803
Fond Du Lac City Assr	160 S Macy St PO Box 150 Fond Du Lac, WI 54936-0150
FOREST County	1578 German Hill Road Tionesta, Pennsylvania 16353
Forsyth County	Tax Collector PO Box 70844 Charlotte, NC 28272-0844
Forsyth County Assessor	110 East Main Street Suite 260 Cumming, GA 30041
Fort Bend Appraisal District	2801 B.F. Terry Blvd Rosenberg, TX 77471-5600
Fort Bend County	PAYMENT PROCESSING DEPT PO BOX 1028 SUGARLAND, TX 77487-1028
FORT MITCHELL	License Inspector P.O. Box 792 Covington , Kentucky 41012
FORT THOMAS	Compliance Manager PO Box 72958 Newport, Kentucky 41072-0958
FORT WRIGHT	License Inspector P.O. Box 792 Covington , Kentucky 41012
Framingham Town Assessor	150 Concord Street Framingham, MA 01702
Franchise Tax Board	P.O. Box 942857 Sacramento, CA 94257-0500
Franklin City Assessor	9229 W Loomis Rd Franklin, WI 53132-9630
Franklin City Comm Of Rev	PO Box 389 Franklin, VA 23851-0389
FRANKLIN County	19 S Hanover St Ste 102 Carlisle, Pennsylvania 17013

Franklin County Assessor	Courthouse 459 Main Street Brookville, IN 47012
Franklin County Pva	313 W. Main Street Frankfort, KY 40601
Fredericksburg Comm. Of Revenue	P.O. Box 644 Fredericksburg, VA 22404-0644
FREMONT CITY S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Fresno Co Assessor	2281 Tulare St #201 Fresno, CA 93721
Friendswood Tax Collector	PO BOX 31 FRIENDSWOOD, TX 77549
Frisco ISD	TAX ASSESOR COLLECTOR P.O. BOX 547 FRSICO, TX 75034
Fruitport Township	ROSE DILLON, TREASURER 6543 AIRLINE RD FRUITPORT, MI 49415
Fruitport Twp Assessor	6543 Airline Road Fruitport, MI 49415
fSummit County Assessor	PO Box 276 Breckenridge, CO 80424-0276
FULTON County	18 WEST FOURTH STREET EVERETT, Pennsylvania 15537
Fulton County Assessor	141 Pryor Street S.W. Atlanta, GA 30303-3487
Galvenston County Tax Office	722 MOODY GALVESTON, TX 77550
Galveston Appraisal District	600 Gulf Freeway Texas City, TX 77591
Garfield County Assessor	109 8th Street suite 207 Glenwood Springs, CO 81601
Garland I.S.D.	J O JONES, RTA PO BOX 461407 GARLAND, TX 75046-1407
Gaston County Assessor	PO Box 1578 Gastonia, NC 28053-1578
Gaston County Tax Collector	PO Box 1578 Gastonia, NC 28053
Genesee Twp Assessor	7244 N Genesee Road Genesee, MI 48437
Georgetown Co Assessor	Room 126 Georgetown, SC 29442-1270
Georgetown Twp Assessor	1515 Baldwin Street Jenison, MI 49429
Georgetown/Scott County Revenue Commision	Revenue Commission PO Box 800 Georgetown, KY 40324

Georgia Department of Revenue	1800 Century Center Blvd., N.E. Atlanta, GA 30345-3205
Gila County Assessor	1400 E Ash St Globe, AZ 85501
Glastonbury Town Assessor	Town Hall 2155 Main St. Glastonbury, CT 06033-2296
Glendale City Assessor	5909 N Milwaukee Riv Pky Glendale, WI 53209-3815
Gloucester City Assessor	9 Dale Avenue Gloucester, MA 01930
Gloucester Co Comm Of Rev	PO Box 577 Gloucester, VA 23061-0577
Glynn Co Assessor	1725 Reynolds Street #200 Brunswick, GA 31520-6435
Glynn County Tax Commissioner	PO BOX 1259 BRUNSWICK, GA 31521
Gordon County Assessor	P.O. Box 533 Calhoun, GA 30703
Grafton Town Assessor	30 Providence Road Grafton, MA 01519
Grafton Village Assessor	1301 16th Ave Grafton, WI 53024-2005
Graham County Assessor	Courthouse 921 Thatcher Blvd. Safford, AZ 85546
Grand Blanc City Assesor	203 E Grand Blanc Road Grand Blanc, MI 48439
Grand Haven City Assessor	519 Washington Street Grand Haven, MI 49417
Grand Rapids City Assr	300 Monroe Avenue NW Grand Rapids, MI 49503
Grand Rapids Income Tax Department	P.O. Box 347 Grand Rapids, MI 49501-0347
Grant County Assessor	401 S Adams Street Marion, IN 46953
Grant County Pva	101 N. Main Street Williamstown, KY 41097
Grapevine-Colleyville ISD	3072 MUSTANG DRIVE GRAPEVINE, TX 76051
Grays Harbor County Assessor	P.O. Box 470 Montesano, WA 98563-0470
Grayson Appraisal District	205 N Travis Sherman, TX 75090-5922
Grayson County Tax Collector	PO BOX 2107 SHERMAN, TX 75091-2107
Green Bay City Assessor	100 N Jefferson Street Green Bay, WI 54301-5026

Greenbrier County Assessor	PO Box 881 200 N Court St Lewisburg, WV 24901-0881
GREENE County	192 W High St Waynesburg, Pennsylvania 15370
Greene County Assessor	101 S Main Street Greeneville, TN 37743
Greenfield City Assessor	7325 W Forest Home Ave Greenfield, WI 53220-3356
Greenville City Assessor	411 S Lafayette Street Greenville, MI 48838
GREENVILLE CITY S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Greenville County	Tax Collector Dept 390 PO Box 100221 Greenville, SC 29202-3221
Greenville County Assessor	301 University Ridge; Suite 800 Suite 800 Greenville, SC 29601
Greenwood County Assessor	528 Monument Street Greenwood, SC 29646
Grosse Pointe City Assr	17147 Maumee Avenue Grosse Pointe, MI 48230
Guam	Department of Revenue and Taxation Government of Guam Building 13-1 Mariner Avenue Tiyán Barrigada, Guam 96913 96913
Guilford County	Tax Department PO Box 71072 Charlotte, NC 28272-1072
Guilford County Assessor	P.O. Box 3138 Greensboro, NC 27402-3138
Guilford Town Assessor	31 Park Street Guilford, CT 06437-2611
Gwinnett County Assessor	75 Langley Drive Lawrenceville, GA 30045-6900
Hadley Town Assessor	52 Middle Street Hadley, MA 01035
Hales Corners Vill Assr	3359 S 13th St Milwaukee, WI 53215-5009
Halifax Co Comm Of Rev	PO Box 1847 Halifax, VA 24558-1847
Halifax County Assessor	PO Box 68 Halifax, NC 27839-0068
Halifax County Tax Collections	PO Box 580330 Charlotte, NC 28258-0330
Hall Co Assessor	P.O. Box 2895 Gainesville, GA 30503-2895

Hall County	TAX COMMISSIONER PO BOX 1579 GAINESVILLE, GA 30503
Hall County Assessor	121 S Pine Street Grand Island, NE 68801
Hamblen County	County Clerk 511 W 2nd North St. Morristown, TN 37814
Hamblen County Assessor	511 West 2nd North Street Morristown, TN 37814
Hamden Town Assessor	2750 Dixwell Ave Hamden, CT 06518-1197
Hamilton County Assessor	Hamilton Co Courthouse 33 N 9th St Noblesville, IN 46060
Hampton City Comm. Of Revenue	PO Box 636 Hampton, VA 23669-0636
Hancock County Assessor	9 East Main Street rm 108 Greenfield, IN 46140
Hanover Co Comm Of Rev	PO Box 129 Hanover, VA 23069-0129
Hardin County PVA	P. O. Box 70 Elizabethtown, KY 42701
Harford County Assessor	2 S Bond Street Bel Air, MD 21014
Harris Appraisal District	P.O. BOX 922004 Houston, TX 77292-2004
Harris County Collector of Taxes	LEO VASQUEZ PO BOX 4622 HOUSTON, TX 77210-4622
Harris County M U D #53	11111 KATY FREEWAY #725 HOUSTON, TX 77079-2197
Harris County WCID #110	P.O. BOX 73109 HOUSTON, TX 77273
Harrison Appraisal District	P.O. BOX 818 Marshall, TX 75671-0818
Harrison County Assessor	PO Box 462 Gulfport, MS 39502-0462
Harrison Township Assr	38151 L'anse Creuse Mount Clemens, MI 48045-1996
Hartland Twp Assessor	3191 Hartland Road Hartland, MI 48029
Haverhill City Assessor	4 Summer Street Haverhill, MA 01830
Hawaii Department of Budget & Finance	Unclaimed Property Program P.O. Box 150 Honolulu, HI 96810
Hawaii Department of Taxation	P.O. Box 1530 Honolulu, HI 96806-1530
Hazel Park City Assessor	P. O. Box 430239 Pontiac, MI 48343-0239

Henderson Appraisal District	PO Box 430 Athens, TX 75751-0430
Henderson County Assessor	200 North Grove Street Hendersonville, NC 28739
Hendricks County Assessor	PO Box 65 Danville, IN 46122
Hennepin County Treasurer	A-600 GOVERNMENT CENTER MINNEAPOLIS, MN 55487-0060
Henrico County	PO Box 26304 Richmond, VA 23260-6304
Henry Co Assessor	140 Henry Parkway Mcdonough, GA 30253
Henry County Assessor	Court House Room 206 New Castle, IN 47362
Hernando Co Prop Appr	201 Howell Avenue Brooksville, FL 34601-2041
Highland Twp Assessor	205 N. John Street Highland, MI 48357
Highlands Co Prop Appr	560 S. Commerce Avenue Sebring, FL 33870-3899
Highway 367 & Parker RD TDD	c/o Development Dynamics 1001 Boardwalk Springs Place #50 O'Fallon , MO 63368-4151
HILLSBORO CITY S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Hillsborough Co Prop Appr	601 E. Kennedy Blvd. Tampa, FL 33602
Hillsborough County	DOUG BELDEN, TAX COLLECTOR PO BOX 172920 TAMPA, FL 33672 0920
Hinds County Assessor	PO Box 22908 Jackson, MS 39225-2908
Hingham Town Assessor	210 Central St. Hingham, MA 02043-2759
Holland City Assessor	270 River Avenue Holland, MI 49423
Holland Twp Assessor	353 N. 120th Ave. Holland, MI 49424
Holyoke City Assessor	536 Dwight Street Holyoke, MA 01040
Hood Appraisal District	PO Box 819 Granbury, TX 76048-0819
Hopewell City Comm Of Rev	PO Box 1604 Hopewell, VA 23860-1604
Hopkins Appraisal District	P.O. BOX 753 Sulphur Springs, TX 75483-0753
Horry County Assessor	1301 2nd Avenue Conway, SC 29526

Houghton City Assessor	616 Shelden Avenue PO BOX 606 Houghton, MI 49931
Houston County Assessor	P.O. Box 1199 Perry, GA 31069-3312
Howard Appraisal District	PO Box 1151 Big Spring, TX 79721-1151
Howard County Assessor	Dept of Finance Ellicott City, MD 21041-3370
Howell City Assessor	611 East Grand River Howell, MI 48843
Hudson City Assessor	505 3rd St Hudson, WI 54016-1603
Humble ISD	PO BOX 4020 HOUSTON, TX 77210
Humboldt Co Assessor	Courthouse Eureka, CA 95501-1172
Hunt Appraisal District	PO Box 1339 Greenville, TX 75403-1339
Hunt County	TAX ASSESSOR/ COLLECTOR PO BOX 1042 GREENVILLE, TX 75403-1042
HUNTINGDON County	100 Everett Lane Northern Cambria, Pennsylvania 15714
Iberia Parish	Sales & Use Tax Department P. O. Box 9770 New Iberia, LA 70562-9770
Iberville Parish	Sales Tax Department P. O. Bpx 355 Plaquemine, LA 70765-0355
Idaho State Tax Commission	P.O. Box 56 Boise, ID 83756-0056
Illinois Department of Revenue	P. O. Box 19008 Springfield, IL 92794-9008
Illinois Department of Revnue	Retailer's occupation Tax Springfield, IL 62796-0001
Illinois State Treasurer's Office	Unclaimed Property Division PO Box 19496 Springfield, IL 62794
Income Tax Division	City of Port Huron 100 McMorran Blvd. Port Huron, MI 48060
Income Tax Office	1315 S. Washington Ave. Saginaw, MI 48601
Independence Twp Assessor	90 N Main Street Clarkston, MI 48347-0069
Indian River Co Prop Appr	1800 27th Street 1st Floor Vero Beach, FL 32960

Indiana Attorney General's Office	Unclaimed Property Division 35 South Park Boulevard Greenwood, IN 46143
INDIANA County	1136 Crawford Road New Florence, Pennsylvania 15944
Indiana Department of Revenue	100 N. Senate Ave. ... Indianapolis, IN 46204
Internal Revenue Service	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0012
Iowa Department of Revenue	Corporation Tax Return Processing P.O. Box 10468 Des Moines, IA 50306-0468
Iowa Dept. of Revenue and Finance	P.O. Box 10412 Des Moines, IA 50306-0412
Iowa Treasurer of State	Unclaimed Property Division P.O. Box 10430 Des Moines, IA 50306-0005
Iredell County Assessor	PO Box 788 Statesville, NC 28687-0788
IRS	Department of the Treasury Internal Revenue Service Ogden, Utah 84201-0005
Island County Assessor	PO Box 5000 NE 6th & Main St. Coupeville, WA 98239-5000
Island County Treasurer	1 NE 7TH ST #111 PO BOX 699 COUPEVILLE, WA 98239-0699
Jackson City Assessor	161 W Michigan Jackson, MI 49201
Jackson Co Rev Comm	Courthouse Suite 47 Scottsboro, AL 35768
Jackson County Assessor	321 W. Lexington Avenue Independence, MO 64050-3711
Jackson County Chancery Clerk	TERRY MILLER, CHANCERY CLERK ATTN: LAND RECORDS PO BOX 998 PASCAGOULA, MS 39568
James City Comm Of Rev	PO Box 283 Williamsburg, VA 23187-0283
Janesville City Assessor	18 N Jackson St Janesville, WI 53545-2928
JEDD Income Tax	P.O. Box 80538 Akron, OH 44308
Jefferson Appraisal District	PO Box 21337 Beaumont, TX 77720-1337



Jefferson County	COUNTY CLERK 100 JEFFERSON CO PKWY #2530 GOLDEN, CO 80419
Jefferson County Assessor	100 Jefferson County Parkway Golden, CO 80419-2500
JEFFERSON COUNTY DEPT. OF REVENUE	P.O. Box 830710 BIRMINGHAM, AL 35283-0070
Jefferson County PVA	531 Court Place Louisville, KY 40202-3393
Jefferson County Tax Assessor	2121 8th Avenue N BIRMINGHAM, AL 35203
Jefferson Davis Parish School Board	Sales Tax Department P. O. Box 1161 Jennings, LA 70546
Jefferson Parish Assessor	200 Derbigny Street Gretna, LA 70053
Jefferson Parish Sheriff Office	Sales/Use Tax Division P. O. Box 248 Gretna, LA 70054-0248
Jerry J Larpenter	Sheriff & Ex Officio Tax Collector PO Drawer 1670 Houma , LA 70361
Jessamine County	Occupational Tax OfficeTaxation 105 Court Row Nicholasville, KY 40356
Jessamine County Pva	P. O. Box 530 Nicholasville, KY 40356
Jim Wells Appraisal District	PO Box 607 Alice, TX 78333-0607
Jim Wells County Appraisal District	PO BOX 607 ALICE, TX 78333-0607
Johnson Appraisal District	109 N Main Cleburne, TX 76033
Johnson County Appraiser	11811 S Sunset Dr Olathe, KS 66061-7060
Johnson County Assessor	Johnson Co Annex 86 W Court St Franklin, IN 46131
Johnson County Treasurer	111 S CHERRY ST #1500 OLATHE, KS 66061
Johnston County	Tax Collector PO Box 63037 Charlotte, NC 28263-3037
Johnston County Assessor	PO Box 368 Smithfield, NC 27577-0368
Josephine County Assessor	500 Nw 6th Grants Pass, OR 97526-2054
JUNIATA County	2301 N 3rd St Harrisburg, Pennsylvania 17110
Kalamazoo City Assessor	241 W South Street Kalamazoo, MI 49007

Kanawha County Assessor	409 Virginia Street E Charleston, WV 25301
Kansas Department of Revenue	Taxpayer Assistance Center Docking State Office Building, 1st Floor 915 SW Harrison St. Topeka, KS 66625-2007
Kansas Office of the State Treasurer	Unclaimed Property Division 900 SW Jackson St. Suite 201 Topeka, KS 66612-1235
Kaufman Appraisal District	PO Box 819 Kaufman, TX 75142-0819
Kenai Peninsula Borough	144 North Brinkley Soldontna, AK 99669-7520
Kenosha City Assessor	1010 56th St Kenosha, WI 53140
KENTON COUNTY	License Inspector P.O. Box 792 Covington , Kentucky 41012
Kenton County Fiscal Court	303 Court St. Rm. 207 Covington, KY 41011
Kenton County Pva	303 Court Street Covington, KY 41018
Kentucky Department of Revenue	200 Fair Oaks Lane Frankfort, KY 40620
Kentucky State Treasurer	Unclaimed Property Division 1050 US Hwy. 127 S. Suite 100 Frankfort, KY 40601
Kentwood City Assessor	PO Box 8848 Kentwood, MI 49518-8848
Kern Co Assessor	Civic Center Bakersfield, CA 93301-4639
Kershaw County Assessor	County Courthouse, Room 206 Camden, SC 29020
Ketchikan Gateway Borough	1900 Frist Avenue, Suite 118 Ketchikan, AK 99901
Killingly Town Assessor	PO Box 6000 172 Main Street Danielson, CT 06239-6000
King County Assessor	500 4th Avenue, Room 709A Seattle, WA 98104-2384
King County Treasury	500 FOURTH AVE, ROOM 600 SEATTLE, WA 98104-2387
Kings Co Assessor	County Government Center Hanford, CA 93230
Kingsbridge M.U.D.	11111 KATY FREEWAY #725 HOUSTON, TX 77079-2197
Kingston Town Assessor	26 Evergreen Street Kingston, MA 02364

Kitsap County Assessor	614 Division Street Port Orchard, WA 98366
Kleberg Appraisal District	PO Box 1027 Kingsville, TX 78364-1027
Knox County Assessor	City-County Building, Room 204 Knoxville, TN 37902
Kootenai Co Assessor	PO Box 9000 501 Government Way Coeur D Alene, ID 83816
Kosciusko County Assessor	Courthouse 100 W Center Warsaw, IN 46580
LACKAWANNA County	10 EAST SOUTH STREET WILKES-BARRE, Pennsylvania 18701
Laclede County Assessor	200 N Adams Lebanon, MO 65536
Lafayette Parish	Sales Tax Division P. O. Box 52706 Lafayette, LA 70505-52706
Lafayette Parish Assessor	PO Box 3225 Lafayette, LA 70502-3225
Lafourche Parish Assessor	403 St. Louis Street Thibodaux, LA 70301
Lafourche Parish School Board	Sales Tax Department P. O. Box 997 Thibodaux, LA 70302
Lake Co Assessor	255 North Forbes Lakeport, CA 95453
Lake Co Prop Appraiser	317 W. Main Street 3rd Floor Tavares, FL 32778-1027
Lake County Assessor	Lake Co Govnmt Complex Crown Point, IN 46307
Lamar Appraisal District	PO Box 400 Paris, TX 75461-0400
LANCASTER County	1845 William Penn Way Lancaster, Pennsylvania 17601-6713
Lancaster County Assessor	555 S 10th Street Lincoln, NE 68508
LANCASTER CSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Lane County	TAX COLLECTOR PO BOX 3014 PORTLAND, OR 97208-3014
Lane County Assessor	125 E 8th Avenue Eugene, OR 97401-2968
Lansing City Assessor	City Hall, Third Floor Lansing, MI 48933-1687
Lapeer City Assessor	576 Liberty Street Lapeer, MI 48446

Larimer County Assessor	PO Box 1190 Fort Collins, CO 80522-1190
Laurens County Assessor	PO Box 727 Laurens, SC 29360-0727
Lawrence City Assessor	200 Common Street Lawrence, MA 01840
LAWRENCE County	1077 MAIN STREET WAMPUM, Pennsylvania 16157
Lawrence County Assessor	200 West Gaines Lawrenceburg, TN 38464
Le Flore County Assessor	PO Box 99 Poteau, OK 74953
LEBANON County	118 Wendel Rd Irwin, Pennsylvania 15642
Lee Co Assessor	P.O. Box 3050 Opelika, AL 36803-3050
Lee County Property Appraiser	Constitutional Complex Fort Myers, FL 33902-1609
LEHIGH County	10 EAST CHURCH STREET BETHLEHEM, Pennsylvania 18018
Lenoir County Assessor	PO Box 3289 Kinston, NC 28502-3289
Leominster City Assessor	25 West Street Leominster, MA 01453
Lewiston Town Assessor	City Hall Lewiston, ME 04240
Lexington County Assessor	212 South Lake Drive Lexington, SC 29072
LEXINGTON-FAYETTE	Dept. of Revenue 200 E. Main St Lexington , Kentucky 40512-4058
Liberty Appraisal District	PO Box 10016 Liberty, TX 77575-0016
Liberty Co Assessor	PO Box 829 Hinesville, GA 31310-0829
LICKING VALLEY L.S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Limestone Co. Revenue Commission	Courthouse Athens, AL 35611
Lincoln County Assessor	201 Main Street Troy, MO 63379
Lincoln Parish	Sales Tax Department P. O. Box 863 Ruston, LA 71273-0863
Lincoln Park City Assessor	1355 Southfield Road Lincoln Park, MI 48146
Linn County Assessor	PO Box 100 300 4th Avenue sw Albany, OR 97321-0027

Livingston Parish Assr	PO Box 307 Livingston, LA 70754
Livingston Parish School Board	Sales Tax Department P. O. Box 1030 Livingston, LA 70751-1030
Livonia City Assessor Admin	33000 Civic Center Drive Livonia, MI 48154
LOGAN ELM LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Longmeadow Town Assessor	20 Williams Street Longmeadow, MA 01106
Los Angeles Co Assessor	500 W. Temple Room 225 Los Angeles, CA 90012-2770
Los Angeles County	TAX COLLECTOR PO BOX 54018 LOS ANGELES, CA 90054-0018
Loudon County Assessor	101 Mulberry Street Loudon, TN 37774
Loudoun Co. Commissioner Of Revenue	1 Harrison St. SE, 1st Floor Leesburg, VA 20177-7000
Louisiana Department of Revenue	P.O. Box 201 Baton Rouge, LA 70821
LOUISVILLE/JEFFERSON CNTY METRO	Louisville-Jefferson County Revenue Commission P.O. Box 35410 Louisville, Kentucky 40232
Louisville/Jefferson County	Metro Revenue Commission P.O. Box 35410 Louisville, KY 40232-5410
Lousiana Department of Treasury	Unclaimed Property Division P.O. Box 91010 Baton Rouge, LA 70821-9010
Lowell City Assessor	375 Merrimack Street Lowell, MA 01854
Ludlow Town Assessor	488 Chapin Street Ludlow, MA 01056
LUZERNE County	128 W Second St Berwick, Pennsylvania 18603
LYCOMING County	20 Emerson Lane Ste 905 Bridgeville, Pennsylvania 15017
Lynn City Assessor	3 City Hall Square Lynn, MA 01901
Lyon Twp Assessor	58000 Grand River New Hudson, MI 48165
Macomb Twp Assessor	54111 Broughton Rd Macomb, MI 48042-1831
Macon-Bibb County Assessor	653 Second Street Macon, GA 31201-2817

Madera Co Assessor	209 W Yosemite Avenue Madera, CA 93637
Madison County	100 North Side Square Huntsville, AL 35801-4820
Madison County Assessor	County Govnmt Center 16 E 9th St Anderson, IN 46016
Madison County Pva	135 W. Irvine Street Richmond, KY 40475-1436
Maine Revenue Services	P.O. Box 1062 Augusta, ME 04332-1062
Maine State Treasurer's Office	Unclaimed Property Division 39 State House Station Augusta, ME 04330-0039
Malden City Assessor	200 Pleasant Street Malden, MA 02148
Manager of Revenue, City and County of Denver	Department of Revenue Treasury Division P.O. Box 17430 Denver, CO 80217-0430
Manassas City Comm Of Rev	PO Box 125 Manassas, VA 22110-0125
Manchester Town Assessor	PO Box 191 107 Center Street Manchester, CT 06045-0191
Manitowoc City Assessor	817 Franklin St PO Box 1597 Manitowoc, WI 54220-4511
Maricopa County Assessor	301 W Jefferson Street Suite 330 Phoenix, AZ 85003
Maricopa County Treasurer	PO BOX 52133 PHOENIX, AZ 85072-2133
Marin Co Assessor	3501 Civic Center Drive Room 208 San Rafael, CA 94913-3902
Marion Co Prop Appraiser	501 S. E. 25th Avenue Ocala, FL 34471
Marion County Assessor	200 E. Washington St. - Ste 1121 Indianapolis, IN 46204
Marion County Tax Collector	PO BOX 3416 PORTLAND, OR 97208-3416
Marquette Twp Assessor	161 County Road 492 Marquette, MI 49855
Marshall Co Assessor	Courthouse 424 Blount Ave. Guntersville, AL 35976
Marshall County Assessor	County Building Plymouth, IN 46563
Marshfield Town Assessor	870 Moraine Street Marshfield, MA 02050

Martin Co Prop Appraiser	1111 U.S. Highway No. 1 Stuart, FL 34994
Maryland Comptroller of the Treasury	Unclaimed Property Unit P.O. Box 17161 Room 310 Baltimore, MD 21297-1161
Mason County Assessor	PO Box J 411 N 5th Shelton, WA 98584
Massachusetts Department of Revenue	P.O. Box 7025 Boston, MA 02204
Massachusetts Dept. of the Treasurer	Abandoned Property Division One Ashburton Place 12th Floor Boston, MA 02108-1608
Matagorda Appraisal District	2225 Ave G Bay City, TX 77414-5018
Maury County Assessor	6 Public Square Columbia, TN 38401
Mc Clain County Assessor	121 N 2nd Room 206 Purcell, OK 73080
McCracken County Pva	621 Washington Street Paducah, KY 42003
McCracken County Tax Administrator	PO Box 2658 Paducah, KY 42002-2658
MCKEAN County	11588 Wilcox Road Wilcox, Pennsylvania 15870
McMinn County Assessor	6 East Madison Avenue Athens, TN 37303
MECHANICSBURG EVSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Mecklenburg County Assessor	P.O. Box 36819 Charlotte, NC 28236-6819
Medford City Assessor	City Hall - Room 105 (first floor) Medford, MA 02155
Medway Town Assessor	155 Village Street Medway, MA 02053
Melissa A Trevion Tax A/C	KLEBURG COUNTY TAX COLLECTOR PO BOX 1457 KINGSVILLE, TX 78364-1457
Mendocino Co Assessor	Courthouse Ukiah, CA 95482
Menomonee Falls Vill Assr	W156 N8480 Pilgrim Rd Box 100 Menomonee Falls, WI 53051-3140
Mequon City Assessor	11333 Cedarburg Rd Mequon, WI 53092-1930
Merced Co Assessor	2222 M Street Merced, CA 95340-3780

MERCER County	118 Wendel Rd Irwin, Pennsylvania 15642
Mercer County Assessor	1501 W Main Street Princeton, WV 24740
Meridian Charter Twp Assr	5151 Marsh Road Okemos, MI 48864
Mesa County Assessor	PO Box 20000 544 Rood Ave Grand Junction, CO 81502-5003
Mesquite Tax Fund	PO BOX 850267 MESQUITE, TX 75185-0267
Miami-Dade County Property Appraiser	111 NW 1st Street Miami, FL 33128-1984
Michigan Department of Treasury	7285 Parsons Dr. Dimondale, MI 48821
Middleton City Assessor	7426 Hubbard Ave Middleton, WI 53562-3118
Middletown City Assessor	PO Box 1300 245 Dekoven Drive Middletown, CT 06457-1300
MIFFLIN County	139 WEST MARKET STREET PO BOX 746 LEWISTOWN, Pennsylvania 17044
MILFORD CITY	RITA 10107 Breckville Rd Brecksville, Ohio 44141
Milford City Assessor	City Hall 70 W River Street Milford, CT 06460-3317
Milford Twp Assessor	P. O. Box 430239 Pontiac, MI 48343-0239
Milwaukee City Assessor	City Hall Room 507 200 E Wells St Milwaukee, WI 53202-3515
Minnesota Department of Commerce	Unclaimed Property Program 85 7th Place East Suite 500 St. Paul, MN 55101-2198
Minnesota Department of Revenue	P.O. Box 64622 St Paul, MN 55164-0622
Minnesota Revenue	Mail Station 1260 St. Paul, MN 55145-1260
Mission Bend MUD #2 Tax Collector	11111 KATY FREEWAY, #725 HOUSTON, TX 77079-2197
MISSISSINAWA VALLEY LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Mississippi State Tax Commission	P.O. Box 1033 Jackson, MS 39215-1033
Mississippi Tax Commission	PO Box 960 Jackson, MS 39205-0960



Missouri Department of Revenue	Corporation Franchise Tax P.O. Box 3080 Jefferson City, MO 65105-3080
Missouri Dept of Revenue Taxation Division	P.O. Box 840 Jefferson City, MO 65105-0804
Mobile Co. Revenue Commission	Courthouse Mobile, AL 36633-1169
Mobile County	REVENUE DEPARTMENT P.O. BOX 2207 Mobile, AL 36652-2207
Monona City Assessor	5211 Schluter Rd Monona, WI 53716-2598
Monongalia County Assessor	263 High Street Morgantown, WV 26505
Monroe City Assessor	120 E 1st Street Monroe, MI 48161
MONROE County	20 Emerson Lane Ste 905 Bridgeville, Pennsylvania 15017
Monroe Parish	Tax & Revenue Department P. O. Box 123 Monroe, LA 71210
Montana Department of Revenue	P.O. Box 8021 Helena, MT 59604-8021
Monterey Co Assessor	PO Box 1728 Salinas, CA 93902-1728
Montezuma County Assessor	109 W Main Street Rm 310 Cortez, CO 81321-3189
Montgomery Appraisal District	Box 2233 Conroe, TX 77305-2233
Montgomery Co Assessor	51 Monroe Street 4th Fl Rockville, MD 20850
MONTGOMERY County	1131 MONTGOMERY AVENUE BOYERTOWN, Pennsylvania 19512
Montgomery County Assessor	Court House Room 105 Crawfordsville, IN 47933
MONTOUR County	200 Island Blvd PO Box 242 Sunbury, Pennsylvania 17801-0242
Montrose County Assessor	PO Box 1186 Montrose, CO 81402-1186
Moore County Tax Department	PO Box 428 Carthage, NC 28327-0428
Morgan Co Assessor	180 S. Main Street Martinsville, IN 46151
Morgan Co Rev Comm	Courthouse PO Box 696 Decatur, AL 35601
Morgan County Assessor	PO Box 892 Fort Morgan, CO 80701-0892

MORGAN COUNTY SALES TAX OFFICE	PO. BOX 1848 DECATUR, AL 35602
MOUNT GILEAD EVSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Mount Pleasant City Assr	401 N Main Street Mount Pleasant, MI 48858
Multnomah County Assessor	501 S.E. Hawthorne, 2nd Floor Portland, OR 97204
Municipality of Aguada	Finance Department P. O. Box 517 Aguada, PR 00602
Municipality of Isabela	Finance Department P. O. Box 507 Isabela, PR 00662
Municipality of Las Marias	Finance Department P. O. Box 366 Las Marias, PR 00670
Municipality of Las Piedras	Finance Department P. O. Box 68 Las Piedras, PR 00771
Municipality of Loiza	Finance Department P. O. Box 508 Loiza, PR 00772
Municipality of Luguillo	Finance Department P. O. Box 1012 Luguillo, PR 00773
Municipality of Morovis	Finance Department P. O. Box 655 Morovis, PR 00687
Municipality of San Juan	Finance Department P. O. Box 70149 San Juan, PR 00936
Municipality of Adjuntas	Finance Department P. O. Box 1009 Adjuntas, PR 00601
Municipality of Aguas Buenas	Finance Department P. O. Box 128 Aguas Buenas, PR 00703
Municipality of Alabaster	10052 HWY 119 Alabaster, AL 35007
Municipality of Anasco	Finance Department P. O. Box 1358 Anasco, PR 00610
Municipality of Arecibo	Finance Department P. O. Box 1086 Arecibo, PR 00613
Municipality of Barceloneta	Finance Department P. O. Box 2049 Barceloneta, PR 00617

Municipality of Cabo Rojo	Finance Department P. O. Box 1308 Cabo Rojo, PR 00623
Municipality of Caguas	Finance Department P. O. Box 907 Caguas, PR 00726
Municipality of Camuy	Finance Department P. O. Box 539 Camuy, PR 00627
Municipality of Canovanas	Finance Department P. O. Box 1612 Canovanas, PR 00729
Municipality of Carolina	Finance Department P. O. Box 8 Carolina, PR 00986-0008
Municipality of Catano	Finance Department P. O. Box 428 Catano, PR 00963
Municipality of Cayey	Finance Department P. O. Box 371330 Cayey, PR 00737-1330
Municipality of Ceiba	Finance Department P. O. Box 224 Ceiba, PR 00735
Municipality of Cidra	Finance Department P. O. Box 729 Cidra, PR 00739
Municipality of Coamo	Finance Department P. O. Box 2875 Coamo, PR 00769
Municipality of Corozal	Finance Department 9 Calle Cervantes Corozal, PR 00783
Municipality of Florida	Finance Department P. O. Box 1168 Florida, PR 00650
Municipality of Guanica	Finance Department P. O. Box 785 Guanica, PR 00653
Municipality of Guayama	Finance Department P. O. Box 360 Guayama, PR 00785
Municipality of Guayanilla	Finance Department P. O. Box 560550 Guayanilla, PR 00656
Municipality of Guaynabo	Finance Department P. O. Box 7885 Guaynabo, PR 00970
Municipality of Gulf Shores	Revenue Division P. O. Box 4089 Gulf Shores, AL 36547

Municipality of Gurabo	Finance Department P. O. Box 3020 Gurabo, PR 00778
Municipality of Hormigueros	Finance Department P. O. Box 9770 Hormigueros, PR 00660
Municipality of Humacao	Finance Department P. O. Box 178 Humacao, PR 00792
Municipality of Jayuya	Finance Department P. O. Box 488 Jayuya, PR 00664
Municipality of Juana Diaz	Finance Department P. O. Box 1409 Juana Diaz, PR 00795
Municipality of Manati	Finance Department 10 Calle Quinones Manati, PR 00674
Municipality of Mayaguez	Finance Department P. O. Box 447 Mayaguez, PR 00681
Municipality of Moca	Finance Department P. O. Box 1571 Moca, PR 00676
Municipality of Orocovis	Finance Department P. O. Box 2106 Orocovis, PR 00720
Municipality of Ponce	Finance Department P. O. Box 331709 Ponce, PR 00733
Municipality of Quebradillas	Finance Department P. O. Box 1544 Quebradillas, PR 00678
Municipality of Rio Grande	Finance Department P. O. Box 847 Rio Grande, PR 00745
Municipality of Roberstdale	Revenue Department P. O. Box 429 Robertsdale, AL 36567-0429
Municipality of Sabana Grande	Finance Department P. O. Box 356 Sabana Grande, PR 00637
Municipality of Salinas	Finance Department P. O. Box 1149 Salinas, PR 00751
Municipality of San German	Finance Department P. O. Box 85 San German, PR 00683
Municipality of San Lorenzo	Finance Department P. O. Box 1289 San Lorenzo, PR 00754

Municipality of San Sebastian	Finance Department P. O. Box 1603 San Sebastian, PR 00685
Municipality of Santa Isabel	Finance Department P. O. Box 725 Santa Isabel, PR 00757
Municipality of Skagway	P. O. Box 415 Skagway, AK 99840
Municipality of Toa Alta	Finance Department P. O. Box 82 Toa Alta, PR 00954
Municipality of Toa Baja	Finance Department P. O. Box 2359 Toa Baja, PR 00951
Municipality of Utuado	Finance Department P. O. Box 190 Utuado, PR 00641
Municipality of Vega Alta	Finance Department P. O. Box 1390 Vega Alta, PR 00692
Municipality of Vega Baja	Finance Department P. O. Box 4555 Vega Baja, PR 00694
Municipality of Vieques	Finance Department 449 Calle Carloe Lebrum Vieques, PR 00765
Municipality of Villalba	Finance Department P. O. Box 1506 Villalba, PR 00766
Municipality of Yabucoa	Finance Department P. O. Box 9770 Yabucoa, PR 00767
Municipality of Yauco	Finance Department P. O. Box 1 Yauco, PR 00698
Muskogee County Assessor	P.O. Box 1340 Columbus, GA 31901
Muskogee County Tax Commissioner	PO BOX 1441 COLUMBUS, GA 31902-1441
Muskego City Assessor	W182s8200 Racine Ave Box 903 Muskego, WI 53150-0903
Muskegon City	City Hall 933 Terrace Street Muskegon, MI 49443
Muskegon Income Tax Department	P.O. Box 29 Muskegon, MI 49443-0029
Muskogee County Assessor	County Services Building Muskogee, OK 74401
N Andover Town Assessor	120 Main Street North Andover, MA 01845

Napa Co Assessor	1127 First Street Room 128 Napa, CA 94559-2931
Narragansett Town Assr	25 Fifth Avenue Narragansett, RI 02882
Nash County Assessor	120 W. Washington Street Nashville, NC 27856
Nash County Tax Collector	PO Box 1070 Charlotte, NC 28201-1070
Nassau Co Prop Appraiser	416 Centre Street Fernandina Beach, FL 32034
Natchitoches Parish Assr	PO Box 201 Natchitoches, LA 71457
Natchitoches Parish Tax Commission	P. O. Box 639 Natchitoches, LA 71458-0639
Natick Town Assessor	13 East Central Street Natick, MA 01760
Naugatuck Boro Assessor	229 Church Street Naugatuck, CT 06770-4199
Navarro Appraisal District	PO Box 3118 Corsicana, TX 75151-3118
Nebraska Department of Revenue	Department of Revenue P.O. Box 94818 Lincoln, NE 68509-4818
Nebraska Dept of Revenue	P.O. Box 94818 Lincoln, NE 68509-4818
Nebraska State Treasurer	Unclaimed Property Division P.O. Box 94788 Capitol Building Lincoln, NE 68509
Neenah City Assessor	211 Walnut St Neenah, WI 54956-3026
Nevada Co Assessor	950 Maidu Lane PO Box 6100 Nevada City, CA 95959-8617
Nevada Department of Revenue	Sales/Use P.O. Box 85072-2609 Phoenix, NV 85072-2609
Nevada Office of the State Treasurer	Unclaimed Property Division 555 E. Washington Ave. Suite 4200 Las Vegas, NV 89101
New Baltimore City Assr	36535 Green Street New Baltimore, MI 48047
New Bedford City Assessor	City Hall, Room 109 New Bedford, MA 02740
New Berlin City Assessor	3805 S Casper Dr New Berlin, WI 53151-5009
New Britain City Assessor	City Hall 27 West Main St New Britain, CT 06051-4241

New Hampshire Treasury Department	Abandoned Property Division 25 Capitol Street Room 205 Concord, NH 03301-6312
New Hanover County Assessor	230 Market Place Drive Wilmington, NC 28403
New Haven City Assessor	City Hall New Haven, CT 06510
New Jersey Department of Treasury	Unclaimed Property Division P.O. Box 214 Trenton, NJ 08695-0214
New Jersey Sales & Use Tax	Revenue Processing Center Sales Tax P.O. Box 999 Trenton, NJ 08646-0999
New Mexico Taxation & Revenue Dept.	Unclaimed Property Office P.O. Box 25123 Santa Fe, NM 87504-5123
New Mexico Taxation and Revenue Department	ATTN: Corporate Income and Franchise Tax P.O. Box 25127 Santa Fe, NM 87504-5127
New Milford Town Assessor	18 Church Street New Milford, CT 06776
New Orleans City 5th Municipal Dist	1300 Perdido Street 4th Floor New Orleans, LA 70112
New Orleans City 6th Municipal Dist	1300 Perdido Street 4th Floor New Orleans, LA 70112
New Orleans Parish/Dept of Finance	Buerau of Revenue RM 1 W - 15 City Hall New Orleans, LA 70112
New York City	DEPARTMENT OF FINANCE ENVIORNMENTAL CONTROL BOARD 3030 THIRD AVE, RM 250 BRONX, NY 10455
New York State Comptroller	Office of Unclaimed Funds 110 State Street, 8th Floor Albany, NY 12236
New York State Sales Tax Processing	Reciprocal Tax Agreement P.O. Box 15173 Albany, NY 12212-5173
NEWARK CITY S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Newberry County Assessor	PO Box 362 Newberry, SC 29108-0362
Newburyport City Assessor	PO Box 550 Newburyport, MA 01950
Newport News Comm Of Rev	2400 Washington Ave Newport News, VA 23607-4388

Newton City Assessor	Newton City Hall Newton Centre, MA 02459
Newton Co Assessor	1111 Usher St Covington, GA 30014
NH Dept of Revenue Administration	Document Processing Division PO Box 1265 Concord, NH 03302-1265
North Carolina Department of Revenue	P.O. Box 25000 Raleigh , NC 27640-0640
North Carolina State Treasurer	Unclaimed Property Program 325 North Salisbury Street Raleigh, NC 27603-1385
North Dakota Office of State Tax Commissioner	600 E. Boulevard Ave Dept 127 Bismark, ND 58505-0599
North Dakota State Land Department	Unclaimed Property Division P.O. Box 5523 Bismarck, ND 58506-5523
North Dakota State of Tax Commissioner	State Capitol P.O. Box 5623 Bismarck, ND 58505-0553
North Providence Town Assr	2000 Smith Street North Providence, RI 02911
NORTH ROYALTON	RITA 10107 Breckville Rd Brecksville, Ohio 44141
North Smithfield Town Assr	Memorial Town Building 1 Main St. Slatersville, RI 02876
Northampton City Assessor	212 Main Street Northampton, MA 01060
NORTHAMPTON County	10 EAST CHURCH STREET BETHLEHEM, Pennsylvania 18018
NORTHRIDGE LOCAL S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
NORTHUMBERLAND County	18 Sherwood Dr Bloomsburg, Pennsylvania 17815
Northwest Park MUD	6935 BARNEY RD, #110 HOUSTON, TX 77092
Norton Shores City Assr	4814 Henry St Norton Shores, MI 49441
NORWALK CITY S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Novi City Assessor	45175 W Ten Mile Rd Novi, MI 48375-3024
Nueces Appraisal District	201 N Chaparral, Ste. 206 Corpus Christi, TX 78401-2503
NYC Department of Finance	P.O. Box 5040 Kingston, NY 12402-5040



NYS Corporation Tax	Processing Unit P.O. Box 1909 Albany, NY 12201-1909
Oak Creek City Assessor	8640 S Howell Ave Oak Creek, WI 53154-2918
Oak Park City Assessor	P. O. Box 430239 Pontiac, MI 48343-0239
Oakland Twp Assessor	4393 Collins Road Rochester, MI 48306-1670
OBERLIN CITY S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Oconee County Assessor	P.O. Box 145 Watkinsville, GA 30677-0145
Office of Missouri State Treasurer	Unclaimed Property Administrator P.O. Box 1272 Jefferson City, MO 65102-1272
Ohio County Assessor	1500 Chapline Street #204 Wheeling, WV 26003
Ohio Department of Commerce	Division of Unclaimed Funds 77 South High Street 20th Floor Columbus, OH 43215-6108
Ohio Department of Taxation	Commercial Activity Tax Division P.O. Box 16158 Columbus, OH 43216-6158
Okaloosa Co Prop Appraiser	151-D N. E. Eglin Parkway Ft. Walton Beach, FL 32548
Okanogan County Assessor	PO Box 152 Okanogan, WA 98840-0152
Okeechobee Co Prop Appr	307 NW 5th Avenue Okeechobee, FL 34972
Oklahoma County Assessor	320 Robert S Kerr Avenue, #313 Oklahoma City, OK 73102
Oklahoma County Treasurer	PO BOX 268875 OKLAHOMA CITY, OK 73126-8875
Oklahoma State Treasurer	Unclaimed Property Division 4545 N. Lincoln Blvd. Suite 106 Oklahoma City, OK 73105-3413
Oklahoma Tax Commission	Franchise Tax P.O. Box 26930 Oklahoma City, OK 73126-0930
Okmulgee County Assessor	County Courthouse Okmulgee, OK 74447
Old Saybrook Town Assr	Town Hall 302 Main St. Old Saybrook, CT 06475-1741
Onalaska City Assessor	City Hall 415 Main St Onalaska, WI 54650

Onslow County Assessor	39 Tallman Street Jacksonville, NC 28540
Orange Appraisal District	PO Box 457 Orange, TX 77630-0457
Orange Co Assessor	Orange Co Assessor Santa Ana, CA 92702
Orange Co Prop Appraiser	200 S. Orange Avenue Orlando, FL 32801
Orange County Assessor	PO Box 8181 Hillsborough, NC 27278-8181
Orangeburg County Auditor's Office	P.O. Box 9000 Orangeburg, SC 29116-9000
Oregon Department of State Lands	Unclaimed Property Unit 18 P.O. Box 4395 Portland, OR 97208
Oregon Dept of Revenue	P.O. Box 14790 Salem, OR 97309-0960
Orion Twp Assessor	2525 Joslyn Lake Orion, MI 48360
Osceola Co Prop Appraiser	2505 E. Irlo Bronson Memorial Hwy. Kissimmee, FL 34744
Oshkosh City Assessor	215 Church Ave PO Box 1130 Oshkosh, WI 54901-4747
Oshtemo Charter Twp Assessor	7275 W Main Street Kalamazoo, MI 49009
Ouachita Parish Assessor	PO Box 1127 Monroe, LA 71210
PA Department of Revenue	Bureau of Corporation Taxes Taxing Division Dept. 280703 Harrisburg, PA 17128-0703
Palm Beach Co Prop Appr	301 N. Olive Avenue - 1st Floor West Palm Beach, FL 33401
Palm Beach County	TAX COLLECTOR PO BOX 3353 WEST PALM BEACH, FL 33402-3353
Parish of Allen	P O Drawer 190 Oberlin, LA 70655
Parish of Assumption	Sales & Use Tax Department P. O. Drawer 920 Napoleonville, LA 70390
Parish of Bienville	Sales & Use Tax Commission P. O. Box 746 Bienville, LA 71001
Parish of Caldwell	Sales & Use Tax Department P. O. Box 280 Vidalia, LA 71373

Parish of Catahoula	Sales & Use Tax Department P. O. Box 250 Vidalia, LA 71373
Parish of Claiborne	Sales Tax Department P. O. Box 600 Homer, LA 71040
Parish of Concordia	Sales & Use Tax Department P. O. Box 160 Vidalia, LA 71373
Parish of DeSoto	Sales & Use Tax Commission P. O. Box 927 Mansfield, LA 71052
Parish of East Baton Rouge	SHERIFFS OFFICE PO BOX 91285 BATON ROUGE, LA 70821-9285
Parish of East Carroll	Sales & Use Tax Department P. O. Box 130009 Vidalia, LA 71373
Parish of East Feliciana	Sales & Use Tax Department P. O. Box 397 Clinton, LA 70722
Parish of Evangeline	Sales & Use Tax Commission P. O. Box 367 Ville Platte, LA 70586-0367
Parish of Franklin	Sales & Use Tax Department P. O. Box 337 Winnsboro, LA 71295
Parish of Grant	Sales & Use Tax Department P. O. Box 167 Colfax, LA 71417
Parish of Jackson	Sales Tax Collection Agency P. O. Box 666 Jonesboro, LA 71251
Parish of LaSalle	Sales & Use Tax Department P. O. Box 190 Vidalia, LA 71373
Parish of Madison	Sales & Use Tax P. O. Box 1620 Tallulah, LA 71284-1620
Parish of Morehouse	Sales & Use Tax Commission P. O. Box 672 Bastrop, LA 71221-0672
Parish of Plaquemines	Sales Tax Division 8056 Hwy 23, Suite 301 A Belle Chasse, LA 70037
Parish of Pointe Coupee	Sales & Use Tax Department P. O. Box 290 New Roads, LA 70760
Parish of Red River	Sales Tax Department P. O. Box 570 Coushatta, LA 71019

Parish of Richland	Sales & Use Tax Report P. O. Box 688 Rayville, LA 71268-0688
Parish of Sabine	Sales & Use Tax Commission P. O. Box 249 Many, LA 71449
Parish of St Bernard	Sales & Use Tax Department P. O. Box 168 Chalmette, LA 70044
Parish of St Helena	Sheriff's Office/Sales Tax Div P. O. Box 1205 Greensburg, LA 70441
Parish of St James	Sale & Use Tax Division P. O. Box 368 Lutcher, LA 70071
Parish of St Martin	Sales & Use Tax Department P. O. Box 1000 Beaux Bridge, LA 70517
Parish of Tensas	Sales & Use Tax Department P. O. Box 430 Vidalia, LA 71373
Parish of Union	Sales Tax Department P. O. Box 545 Farmerville, LA 71241
Parish of West Baton Rouge	Department of Revenue P. O. Box 86 Port Allen, LA 70767-0086
Parish of West Carroll	Sales Tax Department 314 East Main Street Oak Grove, LA 71263
Parish of West Feliciana	Sales & Use Tax Collector P. O. Box 1910 St Francisville, LA 70775
Parish of Winn	Sales Tax Department P. O. Box 430 Winnfield, LA 71463
Pasadena ISD	SCHOOL TAX OFFICE P.O. BOX 1318 PASADENA, TX 77501-1318
Pasco Co Prop Appraiser	14236 6th St Ste 101 Dade City, FL 33526
Pasco County	MIKE OLSON TAX COLLECTOR PO BOX 276 DADE CITY, FL 33526-0276
Paulding Co Assessor	25 Courthouse Square Room 301 Annex Dallas, GA 30132-1401
Pawtucket City Assessor	137 Roosevelt Avenue Pawtucket, RI 02860

Pearl River County Assessor	PO Box 509 Poplarville, MS 39470-0509
Penn Twp-St Joseph	219 Lincoln Way West Mishawaka, IN 46544
Pennsylvania Department of Revenue	Bureau of Corporation Taxes P.O. Box 280427 Harrisburg, PA 17128-0427
PERRY County	2301 N 3rd St Harrisburg, Pennsylvania 17110-3336
Person County Assessor	PO Box 1116 Roxboro, NC 27573-1116
Petersburg City Comm Of Rev	City Hall; 135 North Union St Petersburg, VA 23803-3247
Pettis County Assessor	415 S Ohio Sedalia, MO 65301
Phelps County Assessor	200 N Main Street Rolla, MO 65401
PHILADELPHIA County	DEPARTMENT OF REVENUE ROOM 630, MUN. SERVICES BUILDING PHILADELPHIA, Pennsylvania 19102-4740
Pickens County Assessor	222 McDaniel Avenue, B-8 Pickens, SC 29671
Pickens County Treasurer	Lockbox Operation Carolina First PO Box 1210 Columbia, SC 29202
PICKERINGTON LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Pierce County Assessor	2401 S 35th Street, Room 142 Tacoma, WA 98409-7498
Pike County	TAX COLLECTOR PO BOX 111 MAGNOLIA, MS 39652
Pike County Assessor	PO Box 111 Magnolia, MS 39652-0111
Pike County PVA	Pike County Courthouse 3rd Floor Pikeville, KY 41501
PIKEVILLE CITY	Occupational Tax Administrator 118 College St Pikeville, Kentucky 41501
Pima County Assessor	115 North Church Avenue Tucson, AZ 85701
Pima County Treasurer	PO BOX 29011 PHOENIX, AZ 85038
Pinal County Assessor	PO Box 709 Florence, AZ 85132
Pinellas Co Prop Appraiser	315 Court Street Clearwater, FL 33756
Pitt County Assessor	PO Box 43 Greenville, NC 27835-0043

Pitt County Tax Collector	PO Box 875 Greenville, NC 27835-0875
Pittsburg County Assessor	115 E Carl Albert Parkway Room 107 Mc Alester, OK 74501
Pittsfield City Assessor	70 Allen Street Pittsfield, MA 01201
Placer Co Assessor	2980 Richardson Drive Auburn, CA 95603-4594
PLAIN CITY	RITA 10107 Breckville Rd Brecksville, Ohio 44141
Plainfield Twp Assessor	PO Box 247 Hale, MI 48739
Plainville Town Assessor	Municipal Building 1 Central Square Plainville, CT 06062-1900
Platte County Assessor	415 Third St., Suite 20 Platte City, MO 64079-0020
Platte County Collector	ATTN: DONNA C NASH 415 THRID ST, SUITE 40 PLATTE CITY, MO 64079
Plymouth Charter Twp Assessor	9955 N Haggerty Road Plymouth, MI 48170
Plymouth Town Assessor	11 Lincoln Street Plymouth, MA 02360
Polk Co Prop Appraiser	255 N. Wilson Avenue Bartow, FL 33830
Polk County Assessor	850 Main Street Rm 202 Dallas, OR 97338-3180
Pontiac City Assessor	450 Wide Track Drive E Pontiac, MI 48342
Pontotoc County	TREASURER PO BOX 1808 ADA, OK 74821
Poquoson City Comm Of Rev	830 Poquoson Ave Poquoson, VA 23662-1797
Port Huron City Assessor	100 Mcmorran Blvd Port Huron, MI 48060
Portsmouth City Comm. Of Revenue	801 Crawford Street Portsmouth, VA 23704-3870
Pottawatomie Co Assessor	325 N Broadway Shawnee, OK 74801
POTTER County	128 W Second St Berwick, Pennsylvania 18603
PR Commissioner of Financial Inst.	Unclaimed Property Division Fernandez Juncos Station P.O. Box 11855 San Juan, PR 00910

Pr William Co Dir Of Finance	1 County Complex Prince William, VA 22192
PREBLE SHAWNEE LOCAL S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Prince George's Assessor	14735 Main Street Upper Marlboro, MD 20772
Prince William County	P. O. BOX 2467 Prince William, VA 22193-9067
Providence City Assessor	25 Dorrance Street Providence, RI 02903
Pueblo County Assessor	215 W 10th Street Pueblo, CO 81003-2998
Puerto Rico Commonwealth	Department of Treasury/SUT P. O. Box 9024140 San Juan, PR 00902-4140
Pulaski County Assessor	County Courthouse Waynesville, MO 65583
Putnam Co Prop Appraiser	PO Box 1920 Palatka, FL 32178-1920
Putnam County Assessor	300 East Spring Street., Room 1 Cookeville, TN 38501
Putnum County Assessor	Court House; Room 24 Greencastle, IN 46135
Quincy City Assessor	City Hall 1305 Hancock Street Quincy, MA 02169
Racine City Assessor	730 Washington Ave Racine, WI 53403-1184
RAINBOW CITY	Town Clerk Rainbow City, , Alabama 35901
Raleigh County Assessor	215 Main Street Beckley, WV 25801
Randolph County Assessor	725 Mcdowell Road Asheboro, NC 27205
Rapides Parish	Sales Tax Fund P. O. Box 671 Alexandria, LA 71309-0671
Rapides Parish Assessor	PO Box 2002 Alexandria, LA 71309
Rapides Parish Sheriffs Dept	PO Box 1590 Alexandria, LA 71309-1590
Regional Income Tax Agency (RITA)	10107 Brecksville Rd Brecksville, OH 44141
Revenue Processing Division	P.O. Box 25127 Sante Fe, NM 87504-5127
Revere City Assessor	281 Broadway Revere, MA 02151
REYNOLDSBURG CITY S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389

Rhea County Assessor	1475 Market St., Rm 104 Dayton, TN 37321
Rhode Island Office of General Treasurer	Unclaimed Property Division P.O. Box 1435 Providence, RI 02901-1435
Richland County Assessor	PO Box 192 Columbia, SC 29202-0192
Richmond City Assessor	PO Box F 68225 Main Street Richmond, MI 48062
Richmond County Assessor	Municipal Building Room 102 Augusta, GA 30901
Riverside Co Assessor	4080 Lemon Street 1st Floor Riverside, CA 92502-2204
Robeson County Assessor	500 N Elm Street Box 26 Lumberton, NC 28358
Robeson County Tax Collector	PO Box 580387 Charlotte, NC 28258-0387
Rochester Hills City Assr	1000 Rochester Hills Dr Rochester, MI 48309
Rock Island County	COUNTY COLLECTOR PO BOX 3277 ROCK ISLAND, IL 61204-3277
Rockdale County Assessor	P.O. Box 562 Conyers, GA 30012
Rockford City Assessor	PO Box 561 7 S Monroe Street Rockford, MI 49341
Rockwall Appraisal District	841 Justin Rd Rockwall, TX 75087-4842
Rocky Hill Town Assessor	699 Old Main Street PO Box 657 Rocky Hill, CT 06067-0657
Rogers County Assessor	PO Box 5 Claremore, OK 74017
Roseville City Assessor	PO Box 290 Roseville, MI 48066
ROSS LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Routt County Assessor	PO Box 773210 522 Lincoln Ave Steamboat Springs, CO 80477-3210
Rowan County Assessor	402 N Main Street Ste 5 Salisbury, NC 28144-4391
Rowley Town Assessor	P.O. BOX 754 Rowley, MA 01969



Royal Oak City Assessor	1st Floor, Room 108 Royal Oak, MI 48067-2619
Russell Co. Revenue Commission	Courthouse; PO Box 669 PO Box 669 Phenix City, AL 36868
Rutland Town Lister	PO Box 225 Center Rutland, VT 05736
S Burlington Town Lister	575 Dorset Street So Burlington, VT 05403
Sacramento Co Assessor	3701 Power Inn Road Sacramento, CA 95826
Saginaw Twp Assessor	4980 Shattuck Saginaw, MI 48608
Saint Clair City Assessor	214 Cass Street Saint Clair, MI 48079
Saint Clair Shores Assr	27600 Jefferson Circle Drive Saint Clair Shores, MI 48081
Saint Francis City Assr	4235 S Nicholson Ave St Francis, WI 53235-5839
Salem City Assessor	93 Washington Street Salem, MA 01970
Saline City Assessor	100 N. Harris Saline, MI 48176
Salt Lake County Assessor	2001 S STATE ST, #N2300A SALT LAKE CITY, UT 84190-1300
San Benito Co Assessor	440 Fifth Street Room 108 Hollister, CA 95023-3893
San Bernardino Co Assessor	172 West Third St Fifth Floor San Bernardino, CA 92415-0310
San Diego Co Assessor	9225 Clairemont Mesa Blvd San Diego, CA 92123-1211
San Francisco Co Assessor	City Hall Room 190 San Francisco, CA 94102-4698
San Joaquin Co Assessor	24 South Hunter Street Stockton, CA 95202-3273
San Luis Obispo Co Assessor	County Government Center San Luis Obispo, CA 93408-2070
San Mateo Co Assessor	555 County Center Redwood City, CA 94063
San Mateo County	TAX COLLECTOR 555 COUNTY CENTER 1ST FLOOR REDWOOD CITY, CA 94063
San Patricio Appraisal District	Po Box 938 Sinton, TX 78387-0938
Sandwich Town Assessor	PO Box 660 Sandwich, MA 02563

Santa Barbara Co Assessor	105 E Anapamu Street Santa Barbara, CA 93101-2062
Santa Clara Co Assessor	Government Center E Wing San Jose, CA 95110-1771
Santa Cruz Co Assessor	701 Ocean Street Santa Cruz, CA 95606
Santa Cruz County Assessor	PO Box 1150 Nogales, AZ 85628
Santa Rosa Co Prop Appr	6495 Caroline Street Milton, FL 32570
Sarasota Co Prop Appraiser	2001 Adams Lane Sarasota, FL 34236
Sarpy County Assessor	1210 Golden Gate Drive Papillion, NE 68046
SC Department of Revenue	Corporation Columbia, SC 29214-0006
SCHUYLKILL County	10 EAST SOUTH STREET WILKES-BARRE, Pennsylvania 18701-3336
SCOTT COUNTY	Georgetown/Scott County Revenue Commissioner. P.O. Box 800 Georgetown, Kentucky 40324
Scott County Pva	101 East Main Street Georgetown, KY 40324
SCOTT COUNTY SCHOOL TAX	Georgetown/Scott County Revenue Commissioner. P.O. Box 800 Georgetown, Kentucky 40324
Secretario of the Hacienda	Department of Treasury/SUT P. O. Box 9024140 San Juan, PR 00902-4140
Seminole Co Prop Appr	1101 East 1st Street Sanford, FL 32771-1468
Sequoyah County Assessor	PO Box 2 129 E Chickasaw Sallisaw, OK 74955
Sevier County Assessor	125 Court Ave., Suite 210W Sevierville, TN 37862-3525
Seymour Town Assessor	1 First Street Seymour, CT 06483-2853
Shasta Co Assessor	1450 Court Street Redding, CA 96001-1667
Sheboygan City Assessor	828 Center Ave Sheboygan, WI 53081-4442
Shelby Co Assessor	P.O. Box 1269 Columbiana, AL 35051
Shelby County	P.O. Box 800 Columbiana, AL 35051
Shelby County Assessor	Courthouse 407 S Harrison Street Shelbyville, IN 46176

Shelby Twp Assessor	52700 Van Dyke Shelby Twp, MI 48316-3572
Sheriff and Tax Collector	Tony Mancuso P.O. Box 1450 Lake Charles, LA 70602-1450
Shorewood Village Assr	3930 N Murray Ave Shorewood, WI 53211-2303
Siskiyou Co Assessor	311 Fourth St Yreka, CA 96097
Skagit County Assessor	205 W Kincaid St Rm 103 Mount Vernon, WA 98273-4294
Smith County Tax Collector	PO DRAWER 2011 TYLER, TX 75710-2011
Smithfield Town Assessor	64 Farnum Pike Smithfield, RI 02917
Snohomish County Assessor	3000 Rockefeller Ave M/S 510 Everett, WA 98201
SNYDER County	121 E Second St Berwick, Pennsylvania 18603-9806
Solano County Assessor	675 Texas Street Suite 2700 Fairfield, CA 94533-6338
SOMERSET County	1409 SOMERSET AVE WINDBER, Pennsylvania 15963
Somerset Town Assessor	140 Wood Street Somerset, MA 02726
Sonoma Co Assessor	585 Fiscal Drive Santa Rosa, CA 95403-2872
SOUTH ABINGTON TOWNSHIP	BOX 105 CHINCHILLA, Pennsylvania 18410-0105
South Carolina Department of Revenue	301 Gervais St. Columbia, SC 29214
South Carolina State Treasurer's Office	Unclaimed Property Program P.O. Box 11778 Columbia, SC 29211
South Dakota Department of Revenue	Remittance Center P.O. Box 5055 Sioux Falls, SD 57117-5055
South Dakota State Treasurer's Office	Unclaimed Property Division 500 E. Capitol Ave. Pierre, SD 57501
South Milwaukee City Assr	2424 15th Ave South Milwaukee, WI 53172-2410
Southbridge Town Assr	41 Elm Street Southbridge, MA 01550
Southbury Town Assessor	501 Main Street South Southbury, CT 06488-2295
Southfield City Assessor	26000 Evergreen Road Southfield, MI 48037
Southgate City Assessor Admin	14400 Dix-Toledo Road Southgate, MI 48195

SOUTHWEST LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Spartanburg Co. Assessor	Admin Bldg., Main Level Ste. 800 Spartanburg, SC 29303
Spokane County Assessor	1116 W Broadway Avenue Spokane, WA 99260-0010
Spokane County Treasurer	PO BOX 199 SPOKANE, WA 99210-0199
Spotsylvania Co Comm Of Rev	PO Box 175 Spotsylvania, VA 22553-0175
Springfield City Assessor	36 Court Street Springfield, MA 01103
Springfield City, Ohio	76 E. High St Springfield, OH 45502
Springfield Twp Assessor	12000 Davisburg Road Davisburg, MI 48350
St Albans Town Lister	PO Box 37 St Albans bay, VT 05481
St Charles Parish Assr	PO Box 303 Hahnville, LA 70057
St Clair County	165 5th Avenue, Suite 102 Ashville, AL 35953
St John The Baptist Parish Assessor	1801 W Airline Hwy Rm 103 La Place, LA 70068
St Mary Parish Assessor	PO Box 264 Franklin, LA 70538-0264
St Tammany Parish Assr	701 North Columbia St Covington, LA 70433
St. Charles County Assessor	201 N. 2nd Street, Room 541 Saint Charles, MO 63301
St. Charles County Government	201 N SECOND ST, RM 541 ST CHARLES, MO 63301
St. Charles Parish School Board	Sales Tax Department P. O. Box 46 Luling, LA 70070
St. Francois County Assessor	County Courthouse Farmington, MO 63640
St. John Baptist Parish	Sales & Use Tax Office P. O. Box 2066 LaPlace, LA 70069-2066
St. Johns Co Prop Appr	4030 Lewis Speedway St. Augustine, FL 32084
St. Joseph County Assessor	12649 State Rd 23 Granger, IN 46530
St. Landry Parish School Board	Sales & Use Tax Department P. O. Box 1210 Opelousas, LA 70571
St. Louis City Assr	1200 Market St Rm 120 Saint Louis, MO 63103

St. Louis County Assessor	41 S Central Avenue Clayton, MO 63105
St. Lucie Co Prop Appraiser	2300 Virginia Avenue Fort Pierce, FL 34982
St. Mary Parish	Sales & Use Tax Department P. O. Box 1279 Morgan City, LA 70381
St. Mary's County Assessor	23110 Leonard Hall Drive Leonardtown, MD 20650
St. Paul - Ramsey County	ENVIRONMENTAL HEALTH SECTION 2785 WHITE BEAR AVE N #350 MAPLEWOOD, MN 55109-1320
St. Tammany Parish	Tax Collector P. O. Box 61041 New Orleans, LA 70161-1041
Stae of Texas	Texas Employment Commission 101 East 15th Street Austin, Texas 78778-0001
Stafford Co. Commission Of Revenue	PO Box 5000 Stafford, VA 22555-5000
Stanislaus Co Assessor	P.O. Box 1068 Modesto, CA 95353-1068
Stanly County Assessor	201 S 2nd Street Albemarle, NC 28001
Stanly County Tax Office	201 S SECOND ST, ROOM 104 ALBEMARLE, NC 28001
State of Alabama	Department of Revenue Income Tax Division Withholding Tax Section 50 N. Ripley Montgomery, Alabama 36132-7123
State of Arizona	Department of Revenue P.O. Box 29009 Phoenix, Arizona 85038-9009
State of Arkansas	Department of Finance & Adminstration 1509 West 7th Street 401 DFA Building Little Rock, AR 72203
State of California	Board of Equalization PO Box 942879 Sacramento, CA 94279-8041
State of Colorado	Department of Revenue Taxpayer Service Division 1375 Sherman St. Denver, Colorado 80261
State of Connecticut	Department of Revenue Services Taxpayer Services Division 25 Sigourney Street Hartford, Connecticut 6106
State of Connecticut Dept of Revenue Services	P.O. Box 5030 Hartford, CT 06102-5030

State of Delaware	DIVISION OF REVENUE PO BOX 2340 WILMINGTON, DE 19899-2340
State of Florida	Agency for Workforce Innovation 107 E. Madison Street Caldwell Bldg. Tallahassee, Florida 32399
State of Georgia	Department of Revenue Income Tax Division 1800 Century Blvd. N.E. Atlanta , Georgia 30345
State of Hawaii	Department of Taxation Income Tax Division P.O. Box 259 Honolulu, Hawaii 96809-0259
State of Idaho	State Tax Commission 800 Park Blvd., Plaza IV Boise, Idaho 83712
State of Illinois	Department of Revenue Central Registration P.O. Box 19030 Springfield, Illinois 62794-9030
State of Indiana	Department of Revenue Withholding State Office Building 100 North Senate Avenue Indianapolis , Indiana 46204
State of Iowa	Department of Revenue and Finance Hoover Building P.O. Box 10457 Des Moines, Iowa 50306-0457
State of Kansas	Department of Revenue Withholding Tax 915 SW Harrison Topeka , Kansas 66625-0001
State of Kentucky	Kentucky Revenue Cabinet P.O. Box 40602 Frankfort , Kentucky 40602
State of Louisiana	Department of Revenue PO Box 201 Baton Rouge , Louisiana 70821-0201
State of MAINE	Revenue Services 24 State House Station Augusta , Maine 4333
State of Maryland	Department of Revenue Revenue Administration Division 110 Carroll St. Annapolis , Maryland 21411
State of Massachusetts	Department of Revenue 51 Sleeper Street Boston , Massachusetts 2205
State of Michigan	Department of Treasury Treasury Building 430 West Allegan Street Lansing , Michigan 48922

State of Minnesota	Department of Revenue Mail Station 6501 St. Paul, Minnesota 55146
State of Mississippi	State Tax Commission Income Tax Division P.O. Box 1033 Jackson , Mississippi 39205
State of Missouri	Department of Revenue Harry S Truman State Office Building 301 West High Street Jefferson City, Missouri 65101
State of Nebraska	Department of Revenue 301 Centennial Mall South Lincoln, Nebraska 68509-4818
State of Nevada	Employment Security Division 500 East Third Street Carson City, Nevada 89713-0021
State of New Hampshire	Department of Employment Security 32 South Main Street Concord, New Hampshire 3301
State of New Jersey	Division of Taxation Office of Information and Publications PO Box 281 Trenton , New Jersey 08695-0281
State of New Jersey Department of the Treasury	Department of the Treasury Division of Taxation Sales and Use Tax Trenton, NJ 08646-0999
State of New Jersey- UEZ Tax	Division of Taxation Revenue Processing Center P.O. Box 270 Trenton, NJ 08646-0270
State of New Mexico	Taxation and Revenue Department P.O. Box 25128 Santa Fe, NM 87504-5128
State of New York	Department of Taxation and Finance Taxpayer Assistance Center W.A. Harriman Campus Albany, New York 12227
State of NJ - Division of Taxation	Corporation Tax P.O. Box 666 Trenton, NJ 08646-0666
State of North Carolina	Department of Revenue 501 North Wilmington Street Raleigh,, North Carolina 27604
State of Ohio	Department of Taxation P.O.Box 530 Columbus, Ohio 43216-0530
State of Oklahoma	Withholding Tax Division 2501 North Lincoln Boulevard Oklahoma city, Oklahoma 73194-0010

State of Oregon	Department of Revenue P.O. Box 14800 955 Center Street NE Salem , Oregon 97301-2555
State of Pennsylvania	Department of Revenue 711 Gibson Boulevard Harrisburg , Pennsylvania 17104
State of Rhode Island	Division of Taxation One Capitol Hill Ste 9 Providence, RI 02908-05811
State of Rhode Island and Providence Plantations	Department of Revenue Division of Taxation One Capitol Hill Providence, RI 02908-5802
State of South Carolina	Department of Revenue & Taxation Post Office Box 125 Columbia , South Carolina 29214
State of Tennessee	Department of Labor and Workforce Development 710 James Robertson Parkway Andrew Johnson Tower, 8th Floor Nashville , Tennessee 37243-0655
State of Texas	State Comptroller Comptroller of Public Accounts P.O. Box 149359 Austin, TX 78714-9359
State of Utah	State Tax Commission 210 North 1950 West Salt Lake City , Utah 84134-3330
State of Vermont	Department of Taxes Taxpayer Services 109 State Street Montpelier , Vermont 5602
State of Virginia	Department of Taxation 2220 W Broad St. Richmond , Virginia 23220
State of Washington	Department of Revenue P. O. Box 34051 Seattle, WA 98124-1051
State of West Virginia	Department of Tax & Revenue Taxpayer Services Division P.O. Drawer 3784 Charleston , West Virginia 25337-3784
State of Wisconsin	Department of Revenue 2135 Rimrock Road 4th Floor Madison , Wisconsin 53713
State of Wyoming Dept of Revenue	Excise Tax Div., 122 W. 25th St. Cheyenne, WY 82002-0110



State Tax Commission	Office of Revenue Corporate Income Tax Division P.O. Box 23050 Jackson, MS 39225-3050
State Treasurer of Mississippi	Unclaimed Property Division P.O. Box 138 Jackson, MS 39205-0138
Stephens County Assessor	County Courthouse Duncan, OK 73533
Stoneham Town Assessor	35 Central Street Stoneham, MA 02180
Suffolk City Comm. Of Revenue	PO Box 1459 Suffolk, VA 23439-1459
SULLIVAN County	PO BOX 267 DUSHORE, Pennsylvania 18614
Sullivan County Assessor	3411 Highway 126 Blountville, TN 37617
Sumter Co Prop Appraiser	209 N. Florida Street Bushnell, FL 33513
Sumter County Assessor's Office	County Courthouse Sumter, SC 29150
Sun Prairie City Assessor	300 E Main St Sun Prairie, WI 53590-2247
Surry County Assessor	PO Box 588 Dobson, NC 27017-0588
Surry County Tax Collector	PO BOX 576 DOBSON, NC 27017-0576
SUSQUEHANNA County	128 W Second St Berwick, Pennsylvania 18603
Sussex Village Assessor	N64 W23760 Main Street Sussex, WI 53089
Sutter Co Assessor	212 Bridge Street Yuba City, CA 95992
Swampscott Town Assessor	29 Monument Avenue Swampscott, MA 01907
Swartz Creek City Assr	8083 Civic Center Swartz Creek, MI 48473
TALAWANDA CSD Y	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Taney County Assessor	PO Box 612 Forsyth, MO 65653-0612
Tangipahoa Parish Assr	PO Box 336 Amite, LA 70422
Tangipahoa Parish School System	Sales Tax Division P. O. Box 159 Amite, LA 70422-2489
Tarrant Appraisal District	2500 Handley-Ederville Road Fort Worth, TX 76118-6909
Tax Collector-Randolph County	725 McDowell Rd. Asheboro, NC 27205-7370

Taylor City Assessor Admin	23555 Goddard Road Taylor, MI 48180
TEAYS VALLEY LOCAL S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Tehama Co Assessor	444 Oak Street Red Bluff, CA 96080
Teller County Assessor	PO Box 1008 Cripple Creek, CO 80813-1008
Tennessee Department of Revenue	500 Deaderick St. Nashville, TX 37242
Tennessee Treasury Department	Unclaimed Property Division PO Box 198649 Nashville, TN 37219
Terrebonne Parish	Sales & Use Tax Department P. O. box 670 Houma, LA 70361-0670
Terrebonne Parish Assr	PO Box 5094 Houma, LA 70361
Tewksbury Town Assessor	11 Town Hall Avenue Tewksbury, MA 01876
Texas Comptroller	Public Accounts 111 E. 17th Street Austin, TX 78774-0100
Texas Comptroller of Public Accounts	Unclaimed Property Division Holder Reporting Section P.O. Box 12019 Austin, TX 78711-2019
The Town of Huntington	TOWN HALL 100 MAIN STREET HUNTINGTON, NY 11743-6990
Thurston County Assessor	2000 Lakeridge Drive SW Olympia, WA 98502-6045
TIOGA County	128 W Second St Berwick, Pennsylvania 18603
Tippecan County Assessor	20 North Third Street Lafayette, IN 47901-1222
Titus Appraisal District	PO Box 528 Mount Pleasant, TX 75456-0528
Tomball ISD	PO BOX 276 TOMBALL, TX 77377-0276
Tooele County Assessor	47 S Main Street Tooele, UT 84074
Town of Argo	8885 Gadsden Highway Trussville, AL 35173
Town of Avon	Sales Tax Return P.O. Box 151590 Lakewood, CO 80215-8501
Town of Bennington Lister	205 South Street Bennington, VT 05201

Town of Breckenridge	Department of Finance P.O. Box 1237 Breckenridge,, CO 80424
Town of Carbondale	Tax Administration 511 Colorado Avenue Carbondale, CO 81623
Town of Castle Rock	Sales Tax Division P.O. Box 5332 Denver, CO 80217-5332
Town of Cicero	Revenue Department Amusement Tax Division 4937 W 25th Street Cicero, IL 60650
Town of Cottonwood	P. O. Box 447 Cottonwood, AL 36320
Town of Cumberland Assessor	45 Broad Street Cumberland, RI 02864
Town of Enfield Assessor	820 Enfield Street Enfield, CT 06082-2997
Town of Frisco	P.O. Box 4100 Frisco, CO 80443
Town of Fyffe	P. O. Box 8 Fyffe, AL 35971
Town of Harpersville	P. O. Box 370 Harpersville, AL 35078
Town of Hempstead	DONALD X CLAVIN JR RECEIVER OF TAXES 200 NORTH FRANKLIN STREET HEMPSTEAD, NY 11550-1378
Town of Parker	Sales Tax Administration P.O. Box 5602 Denver, CO 80217-5602
Town of Silverthorne	P.O. Box 1309 Silverthorne, CO 80498-1309
Town of Snowmass Village	P.O. Box 5010 Snowmass Village, CO 81615
Town of Telluride	P.O. Box 1704 Telluride, CO 81435-1704
Town of Vail	Sales Tax Return 75 So. Frontage Road Vail, CO 81657
Town of Wheat Ridge	Lock Box 248 Wheat Ridge, CO 80034-0248 Wheat Ridge, CO 80034-0248
Town of Windsor	301 Walnut Street Windsor, CO 80550
Town of Winter Park	P.O. Box 3327 Winter Park, CO 80482
Trail of the Lakes MUD	1111 KATY FRWY #725 HOUSTON, TX 77079-2197

Transylvania County Assessor	12 E Main Street Brevard, NC 28712
Travis Appraisal District	PO Box 149012 Austin, TX 78714-9012
Treasurer of Erie County	247 COLUMBUS AVE, STE 115 SANDUSKY, OH 44870
Treasurer of Guam	Department of Revenue and Taxation BPTB P.O. Box 23607 GMF, Guam 96921
Treasurer, City of Detroit	P.O. Box 553171 Detroit, MI 48255-3171
Treasurer, City of Flint	Income Tax Office P.O. Box 1800 Flint, MI 48501-1800
Treasurer, City of Jackson	Income Tax Division City Hall Jackson, MI 49201
Treasurer, State of Connecticut	Unclaimed Property Division 55 Elm St, 7th Floor Hartford, CT 06106
TRIAD LOCAL S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Troy City Assessor	500 W Big Beaver Road Troy, MI 48084-5285
Tulare Co Assessor	Courthouse Room 102-e Visalia, CA 93291-4593
Tulsa County Assessor	Room 215 Tulsa, OK 74103
Tulsa County Treasurer	500 S DENVER AVE, 3RD FLOOR TULSA, OK 74103-3840
Tuolumne Co Assessor	2 South Green Street Sonora, CA 95370
Uintah County Assessor	152 E 100 n Vernal, UT 84078
UNION County	20 Emerson Lane Ste 905 Bridgeville, Pennsylvania 15017
Union County Assessor	PO Box 97 Monroe, NC 28111-0097
UNION-SCIOTO LOCAL S.D.	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Utah County Assessor	100 E Center St Provo, UT 84606
Utah State Tax Commission	210 N 1950 W Salt Lake City, UT 84134-0180

Utah State Treasurer	Unclaimed Property Division 341 South Main Street 5th Floor Salt Lake City, UT 84111
Uvalde Appraisal District	209 North High St Uvalde, TX 78801-5207
VA Communications Tax	Communications Taxes PO Box 26544 RICHMOND, VA 23261-6544
Val Verde Appraisal District	417 W Cantu Rd Del Rio, TX 78840
Van Buren Twp Assessor Admin	46425 Tyler Road Belleville, MI 48111-1299
Vance County Assessor	122 Young Street Ste E Henderson, NC 27536
Vance County Tax Office	Tax Office 122 Young St., Ste. B Henderson, NC 27536
Vandalia City	P. O. Box 727 Vandalia, OH 45377
VANLUE LSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
VENANGO County	18741 STATE HIGHWAY 198 SUITE 101 SAEGERTOWN, Pennsylvania 16433
Ventura Co Assessor	800 S Victoria Avenue Ventura, CA 93009-1270
Vermilion Parish Assr	100 N. State Street Abbeville, LA 70510
Vermilion Parish Sherriff's Office	Tax Collector PO Box 307 Abbeville, LA 70511-0307
Vermillion Parish School Board	Sales Tax Division P. O. Drawer 1508 Abbeville, LA 70511-1508
Vermont Department of Taxes	109 State Street Montpelier, VT 05609-1401
Vermont State Treasurer	Unclaimed Property Division Pavilion Bldg (4th Floor) 109 State Street Montpelier, VT 05609
Vernon Parish	Sales Tax Department 117 Belview Road Leesville, LA 71446
Vernon Parish Assessor	PO Box 1535 Leesville, LA 71496-1535
Vernon Town Assessor	Town Hall Annex 8 Park Place Vernon, CT 06066-3291

VI Office of Commissioner-Bank. & Insur.	18 Kongens Gade Charlotte Amalie St. Thomas, VI 00802
Victoria Appraisal District	2805 N. Navarro #300 Victoria, TX 77901-3947
Village of Roselle	31 S Prospect Street Roselle, IL 60172-2067
Village of East Dundee	Treasurer 120 Barrington Ave East Dundee, IL 60118
Village of Evergreen Park	9418 S Kedzie Ave Evergreen Park, IL 60805
Village of Forest Park	Finance Director 517 Desplaines Avenue Forest Park, IL 60130
Village of LaGrange Park	447 N Catherine LaGrange Park, IL 60525
Village of Lombard	255 E Wilson Ave Lombard, IL 60148
Village of Melrose Park	1000 N 25th Ave Melrose Park, IL 62859-1143
Village of Merrionette Park	11720 South Kedzie Avenue Merrionette Park, IL 60803
Virginia Beach Comm. Of Revenue	Municipal Center City Hall Virginia Beach, VA 23456-9002
Virginia Department of Taxation	P.O. Box 1500 Richmond, VA 23218-1500
Virginia Department of the Treasury	Division of Unclaimed Property P.O. Box 2478 Monroe Building - 4th Floor Richmond, VA 23218
Volusia Co Prop Appraiser	250 N. Beach St. Room 109 Daytona, FL 32114
Vthe Village of Harwood Heights	7300 W Wilson Avenue Harwood Hts, IL 60706
Wake County Assessor	300 S Salisbury Street Raleigh, NC 27602
Wake County Revenue Dept	Attn: Attachment Division Raleigh , NC 27602
Walker Appraisal District	PO Box 1798 Huntsville, TX 77342-1798
Walker City Assessor	4243 Remembrance Road NW Walker, MI 49544
Walker City Income Tax Department	P.O. Box 153 Grand Rapids, MI 49501-0153
Walker County Assessor	P.O. Box 1604 La Fayette, GA 30727-1604
Walled Lake City Assessor	Eliz Lk Rd Ctr 250 Eliz Lk Rd 10 Pontiac, MI 48341

Walton County Assessor	303 S. Hammond Drive Monroe, GA 30655
Wareham Town Assessor	54 Marion Road Wareham, MA 02571
Warren City Assessor	29500 Van Dyke Avenue Warren, MI 48093
WARREN County	185 Hospital Dr North Warren, Pennsylvania 16365
Warren County Assessor	P.O. Box 351 Vicksburg, MS 39181-0351
Washington Appraisal District	PO Box 681 Brenham, TX 77834-0681
Washington Co Assessor	155 N 1st Avenue Hillsboro, OR 97124-3087
Washington Co Prop Appr	P.O. Box 695 ChIPLEY, FL 32428-0695
Washington County	PROPERTY TAX PAYMENT CENTER PO BOX 3587 PORTLAND, OR 97208-3587
Washington County assessor	PO Box 1526 Greenville, MS 38702-1526
Washington County Assessor	110 E. Main Street Jonesborough, TN 37659
Washington Department of Revenue	Unclaimed Property Section P.O. Box 34053 Seattle, WA 98124-1053
Washington Parish Sheriff Office	Sales & Use Tax Division P. O. Drawer 508 Franklinton, LA 70438
Washoe County Assessor	PO Box 11130 Reno, NV 89520
Watauga County Assessor's Office	County Courthouse Suite 21 Boone, NC 28607-3525
Watauga County Tax Admin	842 West King Street #21 Boone , NC 28607
Waterbury City Assessor	City Hall 235 Grand Street Waterbury, CT 06702-1915
Waterford Township Assr	5200 Civic Center Drive Waterford, MI 48329
Watertown Town Assessor	Town Hall 37 Deforest St. Watertown, CT 06795-2115
Waukesha City Assessor	201 Delafield St Waukesha, WI 53188-3639
Wausau City Assessor	407 Grant St Wausau, WI 54403-4737
Wauwatosa City Assessor	7725 W North Ave Wauwatosa, WI 53213-1720

Wayne City Assessor Admin	3355 S Wayne Road Wayne, MI 48184
WAYNE County	50 N 7th St Bangor, Pennsylvania 18013
Wayne County Assessor	PO Box 227 Goldsboro, NC 27533-0227
Wayne Twp Assessor-Wayne Co	Wayne Cty Adm Building Richmond, IN 47374
Wayne Twp-Allen	242 City County Building Fort Wayne, IN 46802
Weber County Assessor	2380 Washington Blvd Ogden, UT 84401
Webster Parish	Sales & Use Tax Commission P. O. Box 357 Minden, LA 70158-0357
Webster Town Assessor	PO Box 552 Webster, MA 01570
Weld County Assessor	1400 N 17th Avenue Greeley, CO 80631
Wellesley Town Assessor	525 Washington Street Wellesley, MA 02181
Wells County Assessor	Court House 102 W Market St Suite Bluffton, IN 46714-2050
West Allis City Assessor	7525 W Greenfield Ave West Allis, WI 53214-4648
West Bend City Assessor	1115 S main St West Bend, WI 53095-4605
West Bloomfield Twp Assr	P. O. Box 250130 West Bloomfield, MI 48325-0139
West Harris County MUD #9	TAX ASSESSOR COLLECTOR 6935 BARNEY RD., #110 HOUSTON, TX 77092
West Hartford Town Assr	Town Hall 50 S Main St. West Hartford, CT 06107-2431
West Keegans Bayou	11111 KATY FREEWAY #725 HOUSTON, TX 77079-2197
West Virginia State Tax Department	Taxpayer Services Division P.O. Box 3784 Charleston, WV 25337-3784
West Virginia State Treasurer's Office	Unclaimed Property Division P.O. Box 3328 Charleston, WV 25333
Westbrook City Assessor	2 York Street Westbrook, ME 04092
Westfield City Assessor	59 Court Street Westfield, MA 01085
Westford Town Assessor	55 Main Street Westford, MA 01886-2597



Westland City Assessor Admin	36601 Ford Road Westland, MI 48185
WESTMORELAND County	100 James Street West Leechburg, Pennsylvania 15656
Wethersfield Town Assr	505 Silas Deane Highway Wethersfield, CT 06109-2280
Weymouth Town Assessor	75 Middle Street East Weymouth, MA 02189
Whatcom County Assessor	311 Grand Avenue Bellingham, WA 98225-4084
White Lake Twp Assessor	7525 Highland White Lake, MI 48383
Whitfield County	TAX COMMISSIONER 205 N SELVIDGE ST, STE J DALTON, GA 30720
Whitfield County Assessor	205 N. Selvidge Street Dalton, GA 30720-4235
Whitman County Assessor	404 N Main Street Colfax, WA 99111
Wicomico County Assessor	201 Baptist Street Salisbury, MD 21801-4962
Will County	WILL COUNTY TREASURER WILL COUNTY OFFICE BLDG 302 N CHICAGO ST JOLIET, IL 60432-4059
Williamson Appraisal District	625 FM 1460 Georgetown, TX 78626-8050
WILMINGTON CSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Wilson County Assessor	P.O. Box 2106 Wilson, NC 27894-2106
Windham Town Assessor	8 School Road Windham, ME 04062
Windsor Town Assessor	Town Hall 275 Broad St Windsor, CT 06095-2994
Wisconsin Department of Revenue	P.O. Box 8908 Madison, WI 53708-8908
Wisconsin Office of State Treasurer	Unclaimed Property Unit P.O. Box 2114 Madison, WI 53701-2114
Wise Appraisal District	400 E. Business 380 Decatur, TX 76234-3165
Wise County	TAX ASSESSOR & COLLECTOR 404 W WALNUT DECATUR, TX 76234
Wixom City Assessor	49045 Pontiac Trail Wixom, MI 48393
Woburn City Assessor	10 Common Street Woburn, MA 01801-4139

Wood County Assessor	1 Court Square #5 Parkersburg, WV 26101
Woodhaven City Assessor Admin	21869 West Road Woodhaven, MI 48183
Worcester City Assessor	455 Main Street Worcester, MA 01608
Wyandotte Co Appraiser	8200 State Avenue Kansas City, KS 66112
WYOMING County	300A Laird St Wilkes Barre, Pennsylvania 18702
Wyoming State Treasurer's Office	Unclaimed Property Division 2515 Warren Avenue Suite 502 Cheyenne, WY 82002
XENIA COMMUNITY CSD	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Yakima County Assessor	128 N 2nd Street Yakima, WA 98901
Yamhill County Assessor	535 E 5th Street Rm 135 Mc Minnville, OR 97128-4592
Yarmouth Town Assessor	1146 Route 28 Yarmouth, MA 02664
YELLOW SPRINGS EXEMPT VALLEY S	Ohio School District P.O. Box 18239 Columbus, Ohio 43218-2389
Yolo Co Assessor	625 Court Street Woodland, CA 95695
York Adams Tax Bureau-York Office	1415 N Duke St PO Box 15627 York, Pennsylvania 17405-0156
York Co Comm Of Rev	PO Box 90 Yorktown, VA 23690-0090
York County	Treasurer PO Box 116 York, SC 29745
York County Assessor	PO Box 57 York, SC 29745-0057
Ypsilanti Twp Assessor	7200 S Huron River Drive Ypsilanti, MI 48197
Zeeland Twp Assessor	6582 Bryon Road Zeeland, MI 49464