

Serving the Internal Revenue Service in Northern District of Illinois Bankruptcy Cases

Adversary Proceedings and Contested Matters

Rule 7004(b)(5) requires that pleadings in adversary proceedings and contested matters (see Rule 9014(b)) may be served by “first class mail postage prepaid” upon the “the civil process clerk at the office of the United States attorney for the district in which the action is brought,” “the Attorney General of the United States,” and the applicable “officer or agency.” Claim objections are contested matters, subject to the requirements of Rule 7004. For adversary proceedings or contested matters directed against the IRS in the Northern District of Illinois (both Eastern and Western Division), the addresses for the Rule 7004 recipients are as follows:

D. Patrick Mullarkey
Tax Division (DOJ)
P.O. Box 55
Ben Franklin Station
Washington, DC 20044¹

United States Attorney
Civil Process Clerk
219 South Dearborn Street, Room 500
Chicago, Illinois 60604

Internal Revenue Service
P.O. Box 7346
Philadelphia, Pennsylvania 19101

The address above to D. Patrick Mullarkey, Tax Division (DOJ) constitutes service on the Attorney General for purposes of complying with Rule 7004(b). It is unnecessary to serve the Attorney General’s direct address (U.S. Department of Justice, 950 Pennsylvania Avenue, NW, Washington, DC 20530) if you have served the Tax Division (DOJ) address. The IRS encourages you to supply Tax Division (DOJ) with a courtesy copy of pleading via fax to (202) 514-5238, but cautions that a fax does not fulfill the applicable service requirements.

Notice Under Rule 2002

For documents required to be served on the IRS under Rule 2002, Rule 2002(g)(1) provides that notices should be addressed to the service address designated on the proof of claim or, if no proof of claim is filed, the address designated under Rule 5003(e). Further, Rule 2002(j) provides that notices in chapter 11 cases should be mailed to the IRS at its address designated under Rule 5003(e). The IRS’s Rule 5003(e) address—which should be identical to the address listed on IRS proofs of claims—is:

Internal Revenue Service
P.O. Box 7346
Philadelphia, Pennsylvania 19101

Courtesy copies of pleadings

In Chapter 11 cases, a courtesy copy of the pleading may be mailed to the below address, but sending a courtesy copy to the below address does not excuse serving the IRS at its Rule 5003(e) address:

¹ Private delivery services cannot deliver correspondence to Post Office boxes. If you choose to send notice via private delivery service, please address to the street address for Tax Division (DOJ), which is: D. Patrick Mullarkey, Tax Division (DOJ), Room 7804, JCB Building, 555 4th Street, N.W., Washington, D.C. 20001.

Internal Revenue Service
Mail Stop 5014CHI
230 S. Dearborn Street, Room 2600
Chicago, Illinois 60604

Additional information

The instructions in this memorandum apply only for cases before the **United States Bankruptcy Court for the Northern District of Illinois (both Eastern and Western Division)**. Please use these addresses exactly as given. Do not address notices to the name of any individual (except D. Patrick Mullarkey as specified above); use of names will slow down delivery, not expedite it. Do not serve the IRS at other locations. Do not serve bankruptcy related notices or pleading on revenue officers at any post of duty. Do not serve bankruptcy related notices or pleadings on any IRS Service Center.

Contact Information

The IRS encourages you to attempt to resolve bankruptcy-related disputes with the IRS administratively rather than through motion practice. The IRS endeavors to amend its proofs of claims to incorporate new information received from taxpayers. For example, where the IRS has filed a proof of claim that asserts liability for an unfiled return and the debtor later files a return, the debtor should furnish a signed copy of the filed return to the case worker who will amend or withdraw the original claim, rather than objecting to the IRS's claim. The case worker's contact information is indicated in the IRS's proof of claim.

If you have any questions about an open bankruptcy you may contact the IRS Centralized Insolvency Operations Unit, Monday through Friday, 7:00 a.m. to 10:00 p.m., EST, at **(800) 973-0424**. Please be prepared to furnish the bankruptcy docket number or taxpayer identification number (i.e., the employer identification number or social security number).