

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

Adversary Proceedings and Contested Matters

Bankruptcy pleadings in adversaries and contested matters before the United States Bankruptcy Court for the Northern District of Illinois (both Eastern and Western Division) should be served on the United States¹ at both of the following addresses:

D. Patrick Mullarkey
Tax Division (DOJ)
P.O. Box 55
Ben Franklin Station²
Washington, DC 20044
(FAX 202-514-5238)

United States Attorney
219 South Dearborn Street
Chicago, IL 60604

See Bankruptcy Rules 3007, 9014, 7004(b)(4); *In re Richard J. Morrell*, 69 B.R. 187, 87-1 U.S.T.C. ¶ 9142, 58 A.F.T.R. 2d ¶ 86-5345 (N.D. Cal. 1986).

Under Rule 4(i)(1)(A) of F.R.C.P. service on the U.S. Atty must be either by hand delivery to the USA, or to an AUSA or clerical employee designated by the USA in writing filed with clerk of court or by **certified or registered mail** a copy of the complaint and summons addressed to the civil process clerk at the US Atty office.

Under Rule 4(i)(1)(B) of F.R.C.P. service on the Attorney General must be by **certified or registered mail** only.

Rule 7004(b)(4) permits first class mail service on U.S. Attorney and Attorney General, but it is only valid if addressed to the civil process clerk at the local U.S. Attorney office.

In Chapter 7 and 13 cases, a courtesy copy of the pleading may be sent to:

Internal Revenue Service
P.O. Box 21126
Philadelphia, PA 19114

Internal Revenue Service
Mail Stop 5010 CHI
230 S. Dearborn Street
Chicago, IL 60604

Associate Area Counsel, SB/SE
200 West Adams Street
Suite 2300
Chicago, IL 60606
Fax: (312) 368-8712

In Chapter 11 cases, a courtesy copy of the pleading may be sent to:

Internal Revenue Service
Mail Stop 5010 CHI
230 S. Dearborn Street
Chicago, IL 60604

Associate Area Counsel, SB/SE
200 West Adams Street
Suite 2300
Chicago, IL 60606
Fax: (312) 368-8712

Service on the U.S. Attorney and the Attorney General is only necessary for adversaries and contested matters. Note that the address above to D. Patrick Mullarkey, Tax Division (DOJ) constitutes

¹ The Internal Revenue Service is not a suable entity.

² The street address is Room 7804, JCB Building, 555 4th Street N.W., Washington, D.C. 20001.

service on the Attorney General for purposes herein described. Service additionally on the Attorney General at the Main Justice address is superfluous.

Routine Pleadings

In **Chapter 11 cases**, the petition, schedules, monthly reports, and miscellaneous routine pleadings in cases in the United States Bankruptcy Court for the Northern District of Illinois (both Eastern and Western Division) should only be served on the Territory Manager, Insolvency Territory 7, at the following address:

Internal Revenue Service
Mail Stop 5010 CHI
230 S. Dearborn Street
Chicago, IL 60604

In **Chapter 7 and 13 cases**, routine pleadings should be served at on the IRS's Centralized Insolvency Operation at the following address:

Internal Revenue Service
P.O. Box 21126
Philadelphia, PA 19114

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 without 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 United States at other locations--pleadings sent elsewhere are merely forwarded to one of the above addresses; they are not read or processed at the inappropriate addresses.

Specifically, because case authority is delegated from the national offices to the field offices, **do not serve**:

Commissioner of Internal Revenue, Washington, DC
Office of Chief Counsel, Washington, DC
Area Counsel, Small Business/Self-Employed (SB/SE)

Once a taxpayer files a bankruptcy petition, the revenue officer transfers his/her responsibility to the Territory Manager, Insolvency Territory 7. Therefore, **do not serve**:

any revenue officer at any post of duty

Because the Service Centers are merely warehouses for returns except for a few processes not relevant to bankruptcy cases, **do not serve**:

Kansas City Service Center

Contact Information

If you have questions about any of the above service instructions, please call Robert Little, Associate Area Counsel, Small Business/Self-Employed, at (312) 368-8153, or Mayer Silber, Senior Attorney, at (312) 368-8155.

If you have questions about specific docketed bankruptcy cases, the Centralized Insolvency Unit in Philadelphia can be reached at 1-800-913-9358. It helps if you have the bankruptcy docket number and for very new cases, the taxpayer identification number (employer identification number or social security number).

We encourage you to attempt to resolve many of your concerns administratively prior to seeking recourse in the courts (which may then be avoided altogether). For example, when the Service prepares a proof of claim and its records indicate an unfiled return, the claim will assert an estimated liability for that return. If the debtor later files the return in a different amount (or even claiming a refund), it is not necessary to object to the claim--merely furnish a signed copy of the late filed return to the case worker who will amend or withdraw the original claim.