13 T.C. 747 (1949)

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The Tax Court’s jurisdiction depends on whether the deficiency notice was addressed to a person outside the U.S. and D.C., not necessarily the taxpayer’s physical location at the time of mailing, but rather their settled business and residential basis.

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Summary

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This case addresses the timeliness of petitions filed with the Tax Court, specifically interpreting Section 272(a)(1) of the Internal Revenue Code regarding the 150-day filing period for persons outside the U.S. Hamilton, residing in France, filed 149 days after the notice was mailed to her last known U.S. address. Chaqueneau, temporarily in South America, filed 92 days after notice was mailed to his last known U.S. address. The court held Hamilton’s petition was timely, as she resided outside the U.S., but Chaqueneau’s was not, as his absence was temporary and within the Americas.

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Facts

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- Rebecca Hamilton filed her 1944 income tax return with the collector for the third district of New York.

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- The IRS mailed a deficiency notice to Hamilton at her last known U.S. address in New York.

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- Hamilton had been residing in England and France since April 1945.

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- Julian Chaqueneau filed his 1941 income tax return, showing his address as Thompson, Ohio.

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- The IRS mailed a deficiency notice to Chaqueneau at his last known U.S. address in New York.

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- Chaqueneau was temporarily in South America on business when the notice was mailed.

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Procedural History

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- The Commissioner of Internal Revenue moved to dismiss both petitions for lack of jurisdiction, arguing they were not filed within the statutory period.

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- Hamilton filed her petition 149 days after the deficiency notice was mailed.

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- Chaqueneau filed his petition 92 days after the deficiency notice was mailed.

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Issue(s)

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1. Whether the 150-day filing period under Section 272(a)(1) applies to a

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taxpayer residing outside the U.S. when the deficiency notice is mailed to their last known U.S. address.

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2. Whether the 150-day filing period applies to a taxpayer temporarily outside the U.S. when the deficiency notice is mailed to their last known U.S. address.

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Holding

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1. Yes, because Hamilton was a resident of Paris, France, making the deficiency notice addressed to a person "outside the States of the Union and the District of Columbia."

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2. No, because Chaqueneau's absence from the U.S. was temporary and within the Americas, thus not entitling him to the 150-day filing period.

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Court's Reasoning

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The court interpreted Section 272(a)(1) to differentiate between taxpayers regularly residing outside the U.S. and those temporarily absent. It considered the legislative history, noting the 150-day provision aimed to alleviate hardships caused by wartime mail delays for taxpayers with settled business and residential bases outside the U.S. The court distinguished this from Section 3804, which addressed taxpayers temporarily displaced due to war activities. The court reasoned that Congress intended the 150-day provision for those

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