16 T.C. 861 (1951)

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A notice of deficiency mailed to the taxpayer at the address the taxpayer provided to the Commissioner is sufficient under Section 272(k), even if the taxpayer provided a new address to a representative of the Commissioner shortly before the notice was mailed.

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Summary

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The Birnies filed tax returns for 1945 listing their Los Angeles address. They later moved to Nevada. During negotiations with the IRS, they authorized a CPA to represent them and provided the CPA's address for correspondence. A revenue agent used the Nevada address for a letter regarding pension matters. The IRS mailed deficiency notices to the CPA's address, which the Birnies received. The Birnies argued the notices were improperly mailed, depriving the Tax Court of jurisdiction. The Tax Court held that the mailing to the CPA's address was sufficient because it was the last address provided by the taxpayers for tax correspondence.

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Facts

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The Birnies filed separate tax returns for 1945, listing their address as 3109 Waverly Drive, Los Angeles, California.

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They moved to Paradise Valley, Nevada, on July 6, 1948.

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They authorized M.E. Lewis, a CPA, to represent them in determining their 1944-1946 tax liabilities.

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On July 19, 1948, they filed waivers of assessment for 1945, listing their address as

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“C/o M.E. Lewis, C.P.A. 1110 Wilshire Los Angeles 14.”

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Prior to March 11, 1949, their attorney informed an IRS employee that notices about pension trusts should be sent to John Birnie at P.O. Box 33, Paradise Valley, Nevada; a letter was sent to that address on or about March 11, 1949.

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The IRS mailed deficiency notices for 1945 to the Birnies, in care of M.E. Lewis, on March 15, 1949.

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Procedural History

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The Commissioner issued deficiency notices for the 1945 tax year.

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The Birnies petitioned the Tax Court, arguing the notices were improperly mailed, challenging the Tax Court’s jurisdiction.

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The Tax Court denied the Birnies’ motion to dismiss for lack of jurisdiction.

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Issue(s)

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Whether the deficiency notices were properly mailed to the taxpayers’

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