Joannou v. Commissioner, 33 T.C. 8 (1959)

The Tax Court's jurisdiction is strictly limited to cases where a proper petition is filed within the 90-day statutory period following the IRS's notice of deficiency, and this time limit cannot be extended.

Summary

The Tax Court addressed whether a motion for an extension of time, filed within the 90-day period after the IRS issued a notice of deficiency, could be considered a petition, thereby establishing jurisdiction. The court held that the document, clearly labeled and intended as a motion for an extension, did not constitute a petition. Since no actual petition was filed within the required timeframe, the Tax Court lacked jurisdiction and dismissed the case. The court underscored the strict adherence to the filing deadlines set by Congress, highlighting that it lacks the authority to extend the statutory period.

Facts

The Commissioner of Internal Revenue issued a notice of deficiency to George Joannou. Joannou had 90 days to file a petition with the Tax Court. On the 90th day, the Tax Court received a document titled "MOTION FOR EXTENSION OF TIME," requesting an additional 30 days to file a petition due to the unavailability of counsel's assistant. The court also received a telegram on the 92nd day asking the court to docket the motion as an imperfect petition. No actual petition contesting the deficiency was filed within the 90-day period.

Procedural History

The case began when the IRS sent a notice of deficiency to Joannou. The Tax Court received the

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