

## ***Hoffman v. Commissioner, 63 T. C. 638 (1975)***

A petition to the U. S. Tax Court must be timely filed at the court's principal office in Washington, D. C. , and filed by the proper party or an authorized representative.

### **Summary**

Abbott and Anita Hoffman received a notice of deficiency from the IRS on April 24, 1974. Their accountant, Noah Kimerling, who was not admitted to practice before the Tax Court, mailed a letter-petition to the Tax Court's New York facilities on July 10, 1974. The petition was not discovered until September 9, 1974, and was forwarded to and filed in Washington, D. C. , on September 11, 1974. The Tax Court dismissed the case for lack of jurisdiction because the petition was not timely filed in Washington, D. C. , nor was it filed by a proper party, as Kimerling was not authorized to represent the Hoffmans.

### **Facts**

On April 24, 1974, the IRS mailed a notice of deficiency to Abbott and Anita Hoffman for the taxable year 1970. On July 10, 1974, their accountant, Noah Kimerling, who was not admitted to practice before the Tax Court, mailed a letter-petition to the Tax Court's New York facilities. This letter was found on September 9, 1974, when a trial session began in New York, and was forwarded to and filed in Washington, D. C. , on September 11, 1974. Kimerling stated in the letter that he could not locate Abbott Hoffman and had no contact with him since February 1974.

### **Procedural History**

The IRS sent a notice of deficiency to the Hoffmans on April 24, 1974. Kimerling mailed a letter-petition to the Tax Court's New York facilities on July 10, 1974. This was not discovered until a trial session in New York on September 9, 1974, and was then forwarded to and filed in Washington, D. C. , on September 11, 1974. The Commissioner moved to dismiss the case for lack of jurisdiction on October 24, 1974. The Tax Court granted the motion on March 12, 1975, finding the petition untimely filed and not filed by a proper party.

### **Issue(s)**

1. Whether the petition was timely filed with the Tax Court.
2. Whether the petition was filed by a proper party.

### **Holding**

1. No, because the petition was not delivered to the Tax Court's principal office in Washington, D. C. , within the statutory 90-day period, and the envelope was not properly addressed to that office as required by Tax Court Rule 22.
2. No, because the petition was filed by an accountant not admitted to practice

before the Tax Court and not authorized to act on behalf of the Hoffmans, as required by Tax Court Rule 60(a).

### **Court's Reasoning**

The Tax Court applied Section 6213(a) of the Internal Revenue Code, which requires petitions to be filed within 90 days of the mailing of a notice of deficiency. The court also considered Section 7502, which allows the postmark date to be treated as the date of delivery if the document is properly addressed and mailed within the prescribed period. However, the court found that the envelope containing the petition was not properly addressed to the Tax Court in Washington, D. C. , as required by Rule 22, thus Section 7502 did not apply. Additionally, the court found that the petition was not filed by a proper party under Rule 60(a), as Kimerling was not authorized to represent the Hoffmans. The court emphasized the importance of strict adherence to filing requirements to maintain the court's jurisdiction. The court also noted the IRS's notice of deficiency form, which specifies the correct address for filing petitions with the Tax Court.

### **Practical Implications**

This decision underscores the necessity for strict compliance with the Tax Court's filing rules. Practitioners must ensure that petitions are mailed to the Tax Court's principal office in Washington, D. C. , within the statutory period and that they are filed by the taxpayer or an authorized representative. The case highlights the importance of understanding the jurisdictional requirements of the Tax Court and the potential consequences of non-compliance, including dismissal of the case. It also serves as a reminder to taxpayers and their representatives to carefully follow the instructions provided in IRS notices of deficiency. Subsequent cases have continued to enforce these strict filing requirements, reinforcing the need for precision in tax litigation.