Dewell v. Commissioner, 66 T. C. 35 (1976)

A tax court petition is considered timely filed if mailed within the statutory period and properly addressed, even if the envelope's postmark is illegible.

Summary

In Dewell v. Commissioner, the taxpayers' petition to the U. S. Tax Court was mailed on the last day of the 90-day filing period but arrived with an illegible postmark. The key issue was whether the petition was properly addressed under IRC Section 7502(a)(2)(B). The court held that despite discrepancies in the address, the petition was properly addressed and timely filed because the court's rules did not specify a complete address for filing petitions, and the address used was historically associated with the court. This ruling emphasizes the importance of addressing petitions to the court's location in Washington, D. C. , and the flexibility in interpreting 'properly addressed' under the tax code.

Facts

On September 30, 1975, the respondent mailed a notice of deficiency to the petitioners. The petitioners prepared a petition and mailed it on December 29, 1975, the last day of the 90-day filing period. The petition was addressed to the Clerk of the United States Tax Court, 400 Second Street, N. W. , Box 70, Washington, D. C. 20044. It was postmarked, but the postmark was illegible when the petition was received by the court on January 5, 1976. The petitioners proved that the petition was mailed on December 29, 1975, within the statutory period.

Procedural History

The respondent moved to dismiss the petition for lack of jurisdiction, arguing that the petition was not timely filed due to its late receipt and improper addressing. The U. S. Tax Court heard the motion and considered the evidence regarding the mailing and addressing of the petition.

Issue(s)

1. Whether the petition was timely filed under IRC Section 7502(a) despite the illegible postmark.
2. Whether the petition was properly addressed under IRC Section 7502(a)(2)(B).

Holding

1. Yes, because the petitioners proved that the petition was mailed on December 29, 1975, within the 90-day statutory period, and thus was timely filed under IRC Section 7502(a).
2. Yes, because the address used was historically associated with the court and the court's rules did not specify a complete address for filing petitions, making the

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petition properly addressed under IRC Section 7502(a)(2)(B).

Court’s Reasoning

The court applied IRC Section 7502(a), which deems a document delivered on the date of the U. S. postmark if mailed within the statutory period. The court recognized that the burden was on the petitioners to prove the date of the illegible postmark, which they did. The court also applied IRC Section 7502(a)(2)(B), which requires the document to be properly addressed. The court noted that the court’s rules at the time of mailing did not specify a complete address for filing petitions, only mentioning Washington, D. C. The court distinguished this case from others cited by the respondent, noting that the address used was historically associated with the court and that the court’s rules did not mandate a specific address. The court emphasized flexibility in interpreting ‘properly addressed,’ stating that the address used was reasonable given the court’s rules and historical practice.

Practical Implications

This decision impacts how tax practitioners and taxpayers should address petitions to the U. S. Tax Court, emphasizing the importance of using the court’s location in Washington, D. C. It suggests that minor discrepancies in addressing, such as including a historical box number or incorrect ZIP code, may not invalidate a petition if the court’s rules do not specify a complete address. Practitioners should be aware of the court’s rules and historical addresses when filing petitions to ensure they are considered timely and properly addressed. This ruling may influence future cases involving the interpretation of ‘properly addressed’ under IRC Section 7502(a)(2)(B).

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