Estate of McGarity v. Commissioner, 72 T. C. 253 (1979)

The date of the U. S. postmark on the certified mail receipt is determinative of the timeliness of filing a petition with the Tax Court, regardless of when the document was actually delivered to the post office.

Summary

In Estate of McGarity v. Commissioner, the Tax Court dismissed the case for lack of jurisdiction because the petition was not timely filed under IRC section 6213(a). The petition was postmarked one day after the 90-day filing deadline, despite the petitioner's claim that it was delivered to the post office on the last day. The court followed the precedent set in Drake v. Commissioner, ruling that the postmark date on the certified mail receipt is conclusive for determining timeliness. This decision underscores the critical importance of the postmark date in tax litigation and the strict adherence to statutory filing deadlines.

Facts

The Commissioner of Internal Revenue mailed a statutory notice of deficiency to the Estate of Stephen B. McGarity on May 10, 1978. The last day to file a timely petition with the Tax Court was August 8, 1978. The petitioner claimed to have delivered the petition to the Lawrenceville, Ga. , post office on this date, but the certified mail receipt bore a postmark of August 9, 1978. The petition was received by the Tax Court on August 11, 1978, and subsequently filed.

Procedural History

The Commissioner moved to dismiss the case for lack of jurisdiction on September 11, 1978, arguing that the petition was not filed within the 90-day period prescribed by IRC section 6213(a). The Tax Court reviewed the motion and considered the evidence of the certified mail receipt's postmark date.

Issue(s)

1. Whether the Tax Court has jurisdiction over the petition when the certified mail receipt is postmarked one day after the 90-day statutory filing period, despite the petitioner's claim that the petition was delivered to the post office within the period.

Holding

1. No, because the date of the U. S. postmark on the certified mail receipt is determinative of the timeliness of filing, and the receipt in this case was postmarked on August 9, 1978, which was after the statutory deadline.

Court's Reasoning

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The court relied on IRC section 7502, which provides that a document mailed within the prescribed time is considered timely filed, with the postmark date serving as the date of delivery. The court cited IRC section 7502(c)(2) and the corresponding regulation, which state that for certified mail, the postmark on the sender's receipt is treated as the postmark date of the document. The court followed the precedent set in Drake v. Commissioner, where the Fifth Circuit affirmed that the postmark date is conclusive, regardless of when the document was actually delivered to the post office. The court distinguished other cases cited by the petitioner, noting that they involved different factual scenarios. The court concluded that it lacked jurisdiction because the petition was not timely filed according to the postmark date on the certified mail receipt.

Practical Implications

This decision emphasizes the critical importance of ensuring that documents are postmarked by the U. S. Postal Service on or before the filing deadline. Practitioners must be diligent in ensuring timely postmarking, as the date on the certified mail receipt is the sole determinant of filing timeliness. This ruling affects how tax practitioners handle filing deadlines, requiring them to account for potential delays at the post office. It also reinforces the strict interpretation of statutory deadlines in tax litigation, potentially impacting the rights of taxpayers to challenge deficiencies if they fail to meet these deadlines. Subsequent cases have continued to apply this principle, solidifying the importance of the postmark date in tax court filings.

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