***Cassell v. Commissioner, 72 T. C. 313 (1979)***

A tax court petition must be properly addressed to the Tax Court to be considered timely filed under IRC § 7502.

**Summary**

In Cassell v. Commissioner, the U. S. Tax Court ruled it lacked jurisdiction over a taxpayer's petition because it was not properly addressed to the Tax Court, despite being timely postmarked. Orthel E. Cassell attempted to contest a tax deficiency notice by mailing a document to the IRS address in St. Louis, which was crossed out and replaced with the Tax Court's address in Washington, D. C. However, the addressee remained the IRS. The court held that for IRC § 7502 to apply, the envelope must be correctly addressed to the office where the document is to be filed, emphasizing the importance of proper addressing in tax litigation.

**Facts**

On May 4, 1978, the IRS mailed a notice of deficiency to Orthel E. Cassell in St. Louis, determining a $1,117. 09 income tax deficiency for 1975. Cassell attempted to contest this by mailing a document to the IRS in St. Louis. The envelope was pre-printed with the IRS's address, which Cassell crossed out and replaced with the Tax Court's address in Washington, D. C. , but did not change the addressee from IRS to Tax Court. The envelope was postmarked on August 2, 1978, and received by the Tax Court on August 8, 1978, which was the 96th day after the deficiency notice was mailed.

**Procedural History**

The Tax Court received Cassell's document on August 8, 1978, and treated it as a petition. On August 9, 1978, the court ordered Cassell to file a proper amended petition and pay a filing fee by October 10, 1978, or face dismissal. On November 20, 1978, the Commissioner moved to dismiss for lack of jurisdiction, arguing the petition was not timely filed under IRC § 6213(a). After a hearing and forensic examination confirming the postmark date, the court granted the motion to dismiss on May 10, 1979.

**Issue(s)**

1. Whether the Tax Court has jurisdiction over the petition when it was received after the statutory 90-day filing period but bore a timely postmark.
2. Whether IRC § 7502 applies to consider the petition timely filed despite the envelope being addressed to the IRS instead of the Tax Court.

**Holding**

1. No, because the petition was not filed within the statutory 90-day period under

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IRC § 6213(a) and IRC § 7502 does not apply.
2. No, because the envelope was not properly addressed to the Tax Court as required by IRC § 7502(a)(2)(B).

**Court's Reasoning**

The court emphasized that jurisdiction depends on timely filing under IRC § 6213(a), which requires petitions to be filed within 90 days of the deficiency notice. While IRC § 7502 allows a timely postmarked document to be considered timely filed, it requires the envelope to be properly addressed to the filing office. The court found that the envelope addressed to the IRS, even with the correct Tax Court address written in, did not meet this requirement. The court noted previous cases where it had relaxed its rules on addressing but distinguished those from the current case due to the clear mismatch between the addressee and the required filing office. The court concluded that without proper addressing, IRC § 7502 could not apply, and thus the petition was untimely under IRC § 6213(a).

**Practical Implications**

This decision underscores the critical importance of correctly addressing legal documents to the appropriate court or agency. Tax practitioners must ensure that petitions and other filings are addressed to the Tax Court when contesting IRS deficiency notices, not merely to the IRS. The ruling highlights that even if a document is timely postmarked, improper addressing can result in dismissal for lack of jurisdiction. This case may influence how taxpayers and their representatives approach the filing of tax court petitions, emphasizing meticulous attention to detail in addressing. Subsequent cases have continued to enforce this strict standard, reinforcing the need for precision in tax litigation filings.

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