Deleaux v. Commissioner, 88 T. C. 930 (1987)

Electronically transmitted copies of petitions are not recognized as valid filings for establishing jurisdiction in the U. S. Tax Court.

Summary

In Deleaux v. Commissioner, the U. S. Tax Court held that an electronically transmitted copy of a petition, delivered via Federal Express Zapmail, did not satisfy the 90-day filing requirement for establishing jurisdiction. The court emphasized its longstanding rule against accepting telegrams, radiograms, or similar communications as valid petitions. The taxpayer attempted to file a petition within the 90-day period after receiving a notice of deficiency, but the court rejected the electronically transmitted copy and the subsequent physical delivery on the 91st day. The decision underscores the necessity of adhering to the court's rules regarding the form and timeliness of petitions.

Facts

On April 3, 1985, the IRS issued a notice of deficiency to the petitioner, determining tax deficiencies for the years 1981 to 1983. The notice was mailed to the petitioner's last known address. The petitioner received the notice and had 90 days to file a petition with the U. S. Tax Court. On July 2, 1985, the 90th day, the petitioner's attorney arranged for a petition to be delivered via Federal Express Zapmail. The petition was electronically scanned in St. Paul, Minnesota, and a copy was transmitted to Washington, D. C. , where it was refused by the court's mailroom. The original petition was hand-delivered on July 3, 1985, the 91st day, and was filed by the court on that date.

Procedural History

The IRS moved to dismiss the case for lack of jurisdiction on August 15, 1985, asserting that the petition was not filed within the statutory 90-day period. The petitioner objected to the motion and argued that the electronically transmitted copy should be considered timely. A hearing was held on December 18, 1985, where the petitioner did not appear. The Tax Court, adopting the opinion of the Special Trial Judge, ruled on the motion and dismissed the case for lack of jurisdiction due to the untimely filing of the petition.

Issue(s)

1. Whether an electronically transmitted copy of a petition, delivered via Federal Express Zapmail, is recognized as a valid filing for establishing jurisdiction in the U. S. Tax Court.
2. Whether a petition hand-delivered on the 91st day after the notice of deficiency was mailed is timely filed under section 6213(a).

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Holding

1. No, because the court's rules explicitly state that no telegram, cablegram, radiogram, or similar communication will be recognized as a petition.
2. No, because the petition was delivered on the 91st day, which is beyond the 90-day statutory period prescribed by section 6213(a).

Court's Reasoning

The court's decision was grounded in its rules and longstanding practice of not accepting electronically transmitted documents as valid petitions. The court cited Rule 34(a)(1), which states that no telegram, cablegram, radiogram, or similar communication will be recognized as a petition. The court emphasized that this rule has been in place since 1942 and was reaffirmed in a 1984 press release. The court noted that electronically transmitted documents do not comply with the requirements for original, signed documents as specified in the rules. The court also distinguished this case from prior cases where it had been more liberal in accepting documents within the 90-day period, stating that it cannot extend its jurisdiction beyond the statutory limits. The court rejected the petitioner's alternative argument that section 7502, which allows for timely mailing to be considered timely filing, applied to private delivery services like Federal Express.

Practical Implications

This decision reinforces the strict adherence to the Tax Court's rules regarding the form and timeliness of petitions. Attorneys and taxpayers must ensure that petitions are filed in the proper form, with original signatures, and within the statutory 90-day period following a notice of deficiency. The ruling clarifies that electronically transmitted documents, including those via private delivery services, are not recognized as valid filings. Practitioners should be aware that only U. S. Postal Service postmarks are considered for determining timeliness under section 7502. This case also highlights the importance of understanding the court's rules and procedures to avoid jurisdictional dismissals. Taxpayers who miss the filing deadline still have the option to pay the deficiency, file a claim for refund, and seek judicial review in other courts if the claim is denied.

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