Williams v. Commissioner, T. C. Memo. 2019-66 (U. S. Tax Court 2019)

In Williams v. Commissioner, the U. S. Tax Court ruled it lacked jurisdiction over a taxpayer's petition due to untimely filing under IRC § 6213(a). The court found that the petition, mailed without a discernible postmark, was not proven to be timely under IRC § 7502's "timely mailed, timely filed" rule. This case underscores the importance of proving timely mailing with convincing evidence, particularly when relying on the postal service during busy holiday periods.

Parties

Curtiss T. Williams, as Petitioner, filed a petition against the Commissioner of Internal Revenue, as Respondent, in the United States Tax Court. The case was represented by Paul W. Jones for the Petitioner and Skyler K. Bradbury and David W. Sorensen for the Respondent.

Facts

On September 4, 2014, the IRS sent a notice of deficiency to Curtiss T. Williams for tax years 2010, 2011, and 2012. Williams's attorney, based in Salt Lake City, Utah, prepared and signed a petition dated November 29, 2014, requesting a redetermination of the deficiencies. The petition was required to be filed within 90 days from the notice date, i. e. , by December 3, 2014. The petition was received by the Tax Court on January 8, 2015, without a discernible postmark on the envelope. Williams's attorney claimed to have mailed the petition on December 2, 2014, late in the evening, citing his daughter's surgery as a reason for delay in preparation.

Procedural History

The IRS moved to dismiss the case for lack of jurisdiction, arguing that the petition was not filed within the 90-day period prescribed by IRC § 6213(a). Williams contended that the petition was timely mailed and should be deemed timely filed under IRC § 7502. The Tax Court considered the motion, and, finding that Williams had not met his burden of proving timely mailing, granted the IRS's motion to dismiss for lack of jurisdiction.

Issue(s)

Whether the Tax Court had jurisdiction over the case under IRC § 6213(a) when the petition was received 36 days after the due date and the envelope lacked a discernible postmark?

Whether the petition was timely mailed under IRC § 7502, such that it should be deemed timely filed?

Rule(s) of Law

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IRC § 6213(a) mandates that a petition to the Tax Court must be filed within 90 days after a notice of deficiency is mailed by the IRS. IRC § 7502 provides that a document delivered by U. S. mail is deemed timely filed if the postmark date is on or before the prescribed filing date and the document is mailed in a properly addressed envelope with postage prepaid. If the postmark is missing or illegible, the party invoking IRC § 7502 must provide "convincing evidence" of timely mailing.

Holding

The Tax Court held that it lacked jurisdiction over the case because Williams failed to prove that the petition was timely mailed under IRC § 7502. The court found that the petition was not received within the 90-day period prescribed by IRC § 6213(a), and Williams did not present convincing evidence that the petition was mailed on or before December 3, 2014.

Reasoning

The court's reasoning centered on the lack of a discernible postmark on the envelope containing the petition. The court noted that without a postmark, it must rely on extrinsic evidence to determine the mailing date. The court considered the attorney's declaration, which stated that the petition was mailed on December 2, 2014, but found inconsistencies with the date on the petition itself and the attorney's recollection of the events. The court also examined the normal delivery time from Salt Lake City to Washington, D. C. , which is approximately seven to eight days, and noted that the petition arrived nearly a month later than expected. The court rejected the attorney's explanation of holiday-related delays, finding it unpersuasive given the timing and lack of evidence of postal service disruptions. The court emphasized that the burden of proving timely mailing rests with the party invoking IRC § 7502 and that Williams failed to meet this burden with convincing evidence. The court also highlighted the importance of using certified mail to avoid the risk of a missing postmark, as advised by the regulations.

Disposition

The Tax Court granted the IRS's motion to dismiss the case for lack of jurisdiction due to the untimely filing of the petition.

Significance/Impact

Williams v. Commissioner reinforces the strict application of the jurisdictional requirements under IRC § 6213(a) and the evidentiary burden under IRC § 7502. The case serves as a reminder to taxpayers and their representatives of the importance of using certified mail and maintaining meticulous records of mailing dates to establish timely filing. It also highlights the challenges of relying on the postal service during busy periods and the need for convincing evidence to overcome such challenges. The decision may influence future cases involving similar

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issues of timely mailing and jurisdiction, emphasizing the need for clear and consistent evidence of mailing dates.

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