Nutt v. Commissioner, 160 T. C. No. 10 (U. S. Tax Ct. 2023)

In Nutt v. Commissioner, the U. S. Tax Court ruled that electronic filings must be received by the court before the deadline in the court's time zone. Roy and Bonnie Nutt filed their petition one minute past midnight Eastern Time, which was still the previous day in their Central Time Zone. The court dismissed their case for lack of jurisdiction, emphasizing the importance of adhering to the court's time zone for filing deadlines. This ruling clarifies the jurisdictional limits on electronic filing times in tax disputes.

Parties

Roy A. Nutt and Bonnie W. Nutt, petitioners, filed their case against the Commissioner of Internal Revenue, respondent, in the United States Tax Court. They represented themselves (pro se) throughout the proceedings.

Facts

The Commissioner of Internal Revenue mailed a notice of deficiency to Roy and Bonnie Nutt on April 14, 2022, which was dated April 18, 2022, and stated that the last day to file a petition with the Tax Court was July 18, 2022. On June 7, 2022, the Commissioner sent another letter reducing the deficiency amount but reaffirming the July 18, 2022, deadline. The Nutts, residing in Alabama (Central Time Zone), electronically filed their petition via the Tax Court's electronic case management system (DAWSON) at 12:05 a. m. Eastern Time on July 19, 2022, which was still 11:05 p. m. on July 18, 2022, in their time zone. The Commissioner moved to dismiss the case for lack of jurisdiction due to the untimely filing of the petition.

Procedural History

The Commissioner mailed the notice of deficiency to the Nutts on April 14, 2022, setting a deadline of July 18, 2022, for filing a petition. On July 19, 2022, the Nutts electronically filed their petition, which was received by the Tax Court at 12:05 a. m. Eastern Time. The Commissioner filed a Motion to Dismiss for Lack of Jurisdiction on September 1, 2022, arguing that the petition was untimely under I. R. C. § 6213(a). The Tax Court ordered the Nutts to file an objection, which they did not do. The court ultimately dismissed the case for lack of jurisdiction due to the untimely filing of the petition.

Issue(s)

Whether a petition filed electronically with the United States Tax Court is considered timely when it is filed after the deadline in the court's time zone but before the deadline in the petitioner's time zone?

Rule(s) of Law

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Under I. R. C. § 6213(a), a petition must be filed within 90 days after the notice of deficiency is mailed, or by the date specified in the notice if later. The timely mailing rule under I. R. C. § 7502 does not apply to electronic filings. Rule 22(d) of the Tax Court Rules of Practice and Procedure states that a paper is considered timely filed if it is electronically filed at or before 11:59 p. m. , Eastern Time, on the last day of the applicable period for filing.

Holding

The Tax Court held that the Nutts' petition was untimely because it was filed after the deadline in the court's Eastern Time Zone, despite being filed before the deadline in the Nutts' Central Time Zone. Therefore, the court lacked jurisdiction over the case and dismissed it.

Reasoning

The Tax Court's reasoning focused on the statutory and regulatory framework governing the timeliness of petitions. The court emphasized that the timely mailing rule under I. R. C. § 7502 does not apply to electronic filings, and therefore, the petition must be received by the court before the deadline as specified in the court's time zone. The court cited Rule 22(d), which explicitly states that electronic filings must be received by 11:59 p. m. Eastern Time to be considered timely. The court also drew parallels with Federal Rule of Civil Procedure 6(a) and other federal court decisions, such as Justice v. Town of Cicero, Ill. , and McCleskey v. CWG Plastering, LLC, which similarly held that electronic filings must adhere to the time zone of the court where the case is pending. The court rejected the notion that extending the filing deadline based on the petitioner's time zone would be permissible, as it would effectively extend the number of days available for filing, contrary to established legal principles.

Disposition

The Tax Court dismissed the case for lack of jurisdiction due to the untimely filing of the petition.

Significance/Impact

Nutt v. Commissioner establishes a clear precedent for the timeliness of electronic filings in the United States Tax Court, emphasizing that such filings must adhere to the court's Eastern Time Zone deadline. This ruling has significant implications for taxpayers who file electronically, as it underscores the need to be aware of and comply with the court's time zone when filing petitions. The decision also aligns with broader federal court practices regarding electronic filing deadlines, ensuring consistency in the application of time-sensitive filing requirements across different jurisdictions. This case may influence future Tax Court rules and practices regarding electronic filing, potentially leading to further clarification or amendments to ensure

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clarity and fairness in the filing process.

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