Sanders v. Commissioner, 160 T. C. No. 16 (U. S. Tax Ct. 2023)

In Sanders v. Commissioner, the U. S. Tax Court ruled that a petition filed 11 seconds after the deadline via the court's electronic filing system, DAWSON, was untimely. The court clarified that user-specific technical difficulties do not constitute inaccessibility under I. R. C. § 7451, which extends filing deadlines only when a filing location is inaccessible to the public. This decision underscores the importance of timely electronic filing and the strict interpretation of jurisdictional filing deadlines in tax deficiency cases.

Parties

Antawn Jamal Sanders, as Petitioner, filed the case pro se against the Commissioner of Internal Revenue, as Respondent. The case was docketed as No. 25868-22 in the United States Tax Court.

Facts

On September 8, 2022, the Commissioner mailed a notice of deficiency to Antawn Jamal Sanders, which stated that the last day to file a petition was December 12, 2022. Sanders attempted to file his petition electronically through the Tax Court's DAWSON system. He encountered difficulties with his mobile device and had to switch to a computer. Despite multiple attempts, Sanders uploaded and filed his petition at 12:00:11 a. m. on December 13, 2022, which was 11 seconds after the deadline. The DAWSON system was fully operational during the relevant period, and no system-wide outages were reported.

Procedural History

The Commissioner filed a Motion to Dismiss for Lack of Jurisdiction on January 25, 2023, arguing that Sanders's petition was untimely. Sanders objected on February 21, 2023, claiming he encountered system errors. The Tax Court took judicial notice of DAWSON activity records and invited briefs from amici curiae, including the Center for Taxpayer Rights. The court reviewed the case and issued its opinion on June 20, 2023, applying a de novo standard of review for questions of law and jurisdiction.

Issue(s)

Whether a petition filed through the Tax Court's electronic filing system (DAWSON) 11 seconds after the deadline, due to user-specific technical difficulties, is considered timely under I. R. C. § 6213(a) and § 7451(b)?

Rule(s) of Law

Under I. R. C. § 6213(a), a petition must be filed within 90 days after the mailing of a notice of deficiency. Rule 22(d) of the Tax Court Rules of Practice and Procedure

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specifies that an electronically filed petition is timely if filed by 11:59 p. m. eastern time on the last day. I. R. C. § 7451(b) provides that if a filing location is inaccessible or otherwise unavailable to the general public, the filing period is extended. The Tax Court has previously held that the timely mailing rule under I. R. C. § 7502 does not apply to electronically filed petitions (Nutt v. Commissioner, 160 T. C. , slip op. at 4 (May 2, 2023)).

Holding

The Tax Court held that Sanders's petition was untimely under I. R. C. § 6213(a) because it was received 11 seconds after midnight on December 13, 2022. The court further held that I. R. C. § 7451(b) did not apply because DAWSON was accessible and operational at all relevant times, and the difficulties Sanders experienced were unique to him and not indicative of general inaccessibility.

Reasoning

The court reasoned that a petition is considered filed when it is received by the court, consistent with prior rulings (Leventis v. Commissioner, 49 T. C. 353 (1968); Nutt v. Commissioner, 160 T. C. , slip op. at 3 (May 2, 2023)). The court rejected the argument that the timely mailing rule under I. R. C. § 7502 should apply to electronic filings, as it does not extend to Tax Court petitions. Regarding I. R. C. § 7451(b), the court distinguished between system-wide inaccessibility and user-specific issues, citing cases such as In re Beal (616 B. R. 140 (Bankr. D. Utah 2020)) and In re Sizemore (341 B. R. 658 (Bankr. N. D. Ind. 2006)). The court noted that DAWSON logs and the court's own records confirmed the system's operational status during the relevant period. The court also addressed the amicus's argument for equitable tolling, stating that the filing deadline under I. R. C. § 6213(a) is jurisdictional and cannot be equitably tolled (Hallmark Rsch. Collective v. Commissioner, 159 T. C. , slip op. at 42 (Nov. 29, 2022)).

Disposition

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

Significance/Impact

This case clarifies the application of I. R. C. § 7451(b) to electronically filed petitions, emphasizing that user-specific issues do not constitute inaccessibility. It reinforces the strict enforcement of jurisdictional filing deadlines in tax deficiency cases and the importance of timely electronic filing. The decision may impact future cases involving electronic filing, particularly in how courts interpret and apply the accessibility requirement of I. R. C. § 7451(b). It also highlights the need for filers to account for potential technical difficulties when filing close to deadlines.

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