Madiodio Sall v. Commissioner of Internal Revenue, 161 T. C. No. 13 (U. S. Tax Ct. 2023)

In a landmark ruling, the U. S. Tax Court applied I. R. C. § 7451(b) for the first time, extending the deadline for filing a tax petition when the court was closed on the due date. The decision affirmed that if a filing location is inaccessible, the filing period is tolled, ensuring taxpayers' rights to contest deficiencies even when court closures occur on filing deadlines.

Parties

Madiodio Sall, as Petitioner, filed a petition against the Commissioner of Internal Revenue, as Respondent, in the United States Tax Court. The case was designated as Docket No. 26815-22.

Facts

The Commissioner issued a notice of deficiency to Madiodio Sall and Ramatoulaye Fall for the tax years 2017 and 2018, dated August 25, 2022, and mailed on August 26, 2022. The 90th day after mailing fell on November 24, 2022, Thanksgiving Day, a federal holiday. The notice specified November 25, 2022, as the last day to file a petition with the U. S. Tax Court, which was a Friday. However, the Tax Court was administratively closed on that day. Madiodio Sall, residing in Colorado, mailed his petition on November 28, 2022, and it was received and filed by the Court on December 1, 2022. The Commissioner moved to dismiss the case for lack of jurisdiction, arguing that the petition was untimely filed.

Procedural History

The Commissioner issued a notice of deficiency, and Madiodio Sall filed a petition challenging the deficiency within the extended deadline as per I. R. C. § 7451(b). The Commissioner then moved to dismiss the case for lack of jurisdiction due to an allegedly untimely filing. The Tax Court, in its first application of I. R. C. § 7451(b), determined that the filing deadline was extended due to the inaccessibility of the court on November 25, 2022, and denied the Commissioner's motion to dismiss.

Issue(s)

Whether I. R. C. § 7451(b) extends the deadline for filing a petition with the U. S. Tax Court when the court is closed on the due date, specifically when the closure is due to an administrative decision?

Rule(s) of Law

I. R. C. § 7451(b) provides that if a filing location is inaccessible or otherwise unavailable to the general public on the date a petition is due, the period for filing the petition is tolled for the number of days within the period of inaccessibility plus

© 2025 SCOTUSreports.com. All rights reserved.

an additional 14 days. I. R. C. § 7503 extends the deadline to the next day that is not a Saturday, Sunday, or legal holiday if the deadline falls on such a day.

Holding

The U. S. Tax Court held that I. R. C. § 7451(b) applies to extend the deadline for filing a petition when the court is closed on the due date. Consequently, Madiodio Sall's petition, filed within 14 days after the period of inaccessibility, was timely, and the Commissioner's motion to dismiss for lack of jurisdiction was denied.

Reasoning

The court reasoned that I. R. C. § 7451(b) was designed to ensure that taxpayers are not disadvantaged by the inaccessibility of filing locations. The court noted that the closure of the Tax Court's Washington, D. C. office on November 25, 2022, constituted a full-day closure, triggering the application of § 7451(b). The court rejected the Commissioner's argument that the availability of the electronic filing system negated the inaccessibility of the physical office, emphasizing the statutory language's focus on the filing location's availability to the general public. The court calculated the extension by adding one day of inaccessibility to the 14-day tolling period, resulting in a new deadline of December 12, 2022. Since Sall's petition was filed on December 1, 2022, it was deemed timely. The court also underscored its responsibility to determine jurisdiction independently of the parties' agreements, citing precedent that the court's jurisdiction is not subject to the parties' concessions.

Disposition

The U. S. Tax Court denied the Commissioner's motion to dismiss for lack of jurisdiction, finding Madiodio Sall's petition to be timely filed under the extended deadline provided by I. R. C. § 7451(b).

Significance/Impact

This decision marks the first application of I. R. C. § 7451(b) by the U. S. Tax Court, clarifying its scope and effect. It establishes a precedent that administrative closures of the Tax Court extend the filing deadline, protecting taxpayers' rights to contest deficiencies even when court closures coincide with filing deadlines. The ruling emphasizes the importance of physical access to filing locations and may influence future interpretations of statutory deadlines in other federal courts. The case also reinforces the principle that courts must independently determine jurisdiction, unaffected by the parties' agreements or concessions.

© 2025 SCOTUSreports.com. All rights reserved.