***Frutiger v. Commissioner, 162 T. C. No. 5 (United States Tax Court, 2024)***

The U. S. Tax Court ruled that the 90-day filing deadline for petitions seeking innocent spouse relief is jurisdictional, dismissing Paul Andrew Frutiger's case for being filed late. This decision reinforces the strict enforcement of filing deadlines in tax disputes and underscores the importance of timely action by taxpayers seeking relief from joint tax liabilities.

**Parties**

Paul Andrew Frutiger (Petitioner) v. Commissioner of Internal Revenue (Respondent). Frutiger was the pro se petitioner at the Tax Court level.

**Facts**

On June 16, 2021, the Commissioner issued separate notices of determination to Paola Frutiger and Paul Frutiger, denying their requests for innocent spouse relief for the year 2018. Paola Frutiger filed a timely petition within 90 days of receiving her notice. Paul Frutiger, residing in California, mailed his petition 92 days after receiving his notice, which was received by the court 96 days after issuance. The court consolidated the cases of Paul and Paola Frutiger. The Commissioner moved to dismiss Paul Frutiger's petition for lack of jurisdiction due to its untimeliness.

**Procedural History**

The Commissioner issued a Notice of Determination denying Paul Frutiger's claim for innocent spouse relief. Frutiger filed a petition with the Tax Court 92 days after the notice was issued, which was considered untimely under I. R. C. § 6015(e)(1)(A). The Commissioner moved to dismiss the case for lack of jurisdiction. The Tax Court issued an order requesting both parties to address the timeliness of Frutiger's petition and its jurisdictional implications.

**Issue(s)**

Whether the 90-day filing deadline in I. R. C. § 6015(e)(1)(A) for petitions seeking review of a denial of innocent spouse relief is jurisdictional?

**Rule(s) of Law**

The Tax Court's jurisdiction is limited to what Congress provides, and filing deadlines are considered jurisdictional if Congress clearly states so. I. R. C. § 6015(e)(1)(A) states that the Tax Court shall have jurisdiction over a petition filed "not later than the close of the 90th day" after the Commissioner's final determination.

**Holding**

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The 90-day filing deadline in I. R. C. § 6015(e)(1)(A) is jurisdictional. Since Paul Frutiger failed to file his petition within this deadline, the Tax Court lacked jurisdiction to hear his case.

**Reasoning**

The court began its analysis with the statutory text of I. R. C. § 6015(e)(1)(A), which clearly links the jurisdictional grant to the 90-day filing deadline. The court distinguished this case from the Supreme Court's decision in Boechler, P. C. v. Commissioner, where the filing deadline was found nonjurisdictional due to ambiguity in the statutory language. The court noted that the jurisdictional parenthetical in § 6015(e)(1)(A) unambiguously refers to the filing deadline as a prerequisite for jurisdiction, unlike the ambiguous reference in Boechler. The court rejected arguments by Frutiger and amicus curiae that the deadline was not clearly stated as jurisdictional, finding the text and statutory context sufficient to establish the jurisdictional nature of the deadline. The court also considered the statutory context but found it insufficient to overcome the clear statutory text.

**Disposition**

The Tax Court dismissed Paul Frutiger's petition for lack of jurisdiction due to its untimely filing.

**Significance/Impact**

This decision reaffirms the strict enforcement of filing deadlines in tax disputes, particularly in the context of innocent spouse relief claims. It underscores the importance of timely action by taxpayers and highlights the jurisdictional nature of specific statutory deadlines. The ruling may influence future interpretations of filing deadlines in tax law and reinforces the need for clear statutory language in defining jurisdictional requirements.

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