

Certified Mail Usage is Important for Some Tax Filings

Curtiss T. Williams received a notice of deficiency regarding his 2010-2012 income tax returns. The deadline for filing a petition in Tax Court was December 3, 2014.

Mr. Williams' attorney testified that he clearly recalled preparing the petition on the evening of December 2, 2014, applying stamps and depositing the envelope in the USPS receptacle in front of the USPS building in Salt Lake City, UT late that evening. He remembers this because his daughter was to have surgery on December 3, 2014, and he had a full slate of appointments on December 2, 2014, and couldn't complete the petition until that evening. Tax Court received the envelope January 8, 2015.

Tax Court refused to hear the case due to the lateness of the petition filing.

The taxpayer and IRS agreed the petition envelope had the correct address and stamps. However, the envelope did not have a discernable postmark and no other marking affixed by the USPS. The disagreement in front of the Court involved around the date the petition was "mailed."

According to the USPS website an item from the Salt Lake City post office zip code would normally arrive in Washington, D.C. within seven days. This envelope was supposedly put in the mailbox on December 2, 2014, and would have gone out in the mail on December 3, 2014. This means this envelope supposedly took 36 days from its claimed mailing date to arrive in Washington, D.C., which was 29 days longer than the normal delivery time.

When there is not a postmark, Tax Court can examine extrinsic evidence (i.e., other information) to help show the actual mailing and the reasons for the delay. Mr. Williams took the position that mail during the holidays is often delayed due to the large volume and the use of temporary people handling the mail at the USPS.

Tax Court stated the Thanksgiving holiday had already passed and Christmas was still three weeks away on the date this envelope was supposedly mailed. It also noticed a discrepancy when the attorney stated his memory was that he completed and mailed the petition the evening of December 2, 2014, yet the petition's signature area had a date of November 29, 2014. The attorney did not give a reason for this difference.

Tax Court stated if the attorney had used certified mail, he would have a receipt postmarked by the employee to whom he presented the envelope, and that postmark would be treated as the postmark date of the document.

(This case is a good reminder that certified mail should be used when sending important documents to IRS or the Courts. Some clients don't want to spend the extra postage to send important documents, but they do so at their own risk.)

Curtiss T. Williams, TC Memo 2019-66. This case can be found by going to www.ustaxcourt.gov, clicking on the Opinion Search tab, and entering Williams in the Case Name box.

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