**Scene 1**

**Narrator:** This part of the scenario takes us to the office of P. Mason who has been representing Mr. Paul Drake in a contentious IRS tax examination that has been ongoing for some time. The examination ended up unagreed, even after Appeals consideration, and Appeals issued a Notice of Deficiency that was mailed to Drake at his home in Boise, Idaho. Shortly after he received it, Drake brought the 90-day letter to his tax attorney, P. Mason who has a small tax boutique in Boise. Mason is known for his procrastination and waits until the last day of the 90 days to finish the petition. We pick up the scene in his office where Mason and his trusty administrative assistant, Mr. Dell Street, are discussing getting the petition finalized and mailed.

**P. Mason:** Dell, as you know I’ve been working on this petition that needs to be filed with the Tax Court for Mr. Drakes’ tax case. And I see that the petition is calendared to be filed today – March 13. And, as usual I’m finally getting to this on the last day for something to be done.

**Street:** Yes, as usual you’re down to the last minute to file something. As you’ll see from your calendar, I tickled for you to work on getting this done shortly after Mr. Drake came into the office with the petition. And, I follow your calendar so I know you’ve been getting reminders every week to get this done so don’t blame me for not getting this done before today.

**P. Mason:** The IRC requires that this petition be filed 90 days from the date on the Notice of Deficiency. As you can see from the Notice the IRS sent to Mr. Drake, the last date for filing the petition is included in the letter and is March 13 – so not to worry.

**Street:** What do you mean don’t worry -- we’re screwed since we can’t get this delivered to Washington DC today for filing. Maybe we could have overnighted it to D.C. if you had finished the petition yesterday… But there’s no way we can get this delivered today.

**P. Mason:** Calm down there Del. We still have plenty of time. It’s only 5 p.m. and I’m ready to sign it. The main post office here in downtown is open until midnight. We can still be timely as long we get this in the mail by midnight tonight because under the Internal Revenue Code -- mailing of the petition on or before that 90th day is considered timely filing. So, all we need to do is for me to sign it and you put the stamp on it and drop in the mail at the post office on your way home today. Don’t we have that Stamp.com set-up where we can create our own stamp with today’s date?

**Street:** Yes, in fact knowing you were going to be late on this I already figured the postage to Washington and created a stamp with today’s date. Here’s the envelope -- ready to go. As soon as you sign it I’ll make the copies and head out.

**P. Mason:** See how easy this is. I always have things under control. And you say I’m always procrastinating. Nothing to worry about. We’re done with almost 7 hours to spare before midnight. You need to relax more!!

**Street:** I could if I didn’t have you to deal with --- getting you where you have to go on time and making sure you get things filed on time is really stressing me out. Oh, by the way I am going to relax tonight. I already planned on meeting friends at the local pub as soon as I get out of here and I’m supposed to meet them in a half hour over there. One of our friends just passed the bar and she’s celebrating. Not sure what she has to celebrate. Seeing what you do and how stressed you are -- I don’t know if being a lawyer is such a good thing. Are all lawyers like you?

**P. Mason:** No, just we tax lawyers. Well, you have the petition, copy it and make sure you mail it before the post office closes.

**Street:** I’ll make sure it gets mailed.

Street walks off, saying to himself – “This is already postmarked today and I have a Certified Mail Receipt card that I’ll put on the envelope -- so all I have to do is drop it off at the post office and we’re good to go.”

**Narrator:** Fast forward a few hours. As it turns out, a few drinks with his friends at the local pub turned into a long night and, while he was not wearing a watch, Dell finally getting out of the Pub around 2 a.m. on March 14, 2018, with the petition still in his backpack. Even in his inebriated condition he still remembers to drop off the petition in the mail at the main post office but the counter was closed and he couldn’t get the Certified Mail Receipt stamped by the postal workers. Since the letter already had the Stamp.com stamp dated the last day for filing March 13, 2018, he just wrote that date on the receipt and dropped it in the mail slot in the post office and went home.

Fast forward again another 8 days, March 21, 2018, when the petition is finally received at the Tax Court and stamped as having been received on that date.