

[4830-01-p]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

REG-138176-02

RIN 1545-BA99

Timely Mailing Treated As Timely Filing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed regulations amending Treasury Regulation §301.7502-1 to provide that, other than direct proof of actual delivery, a registered or certified mail receipt is the only prima facie evidence of delivery of documents that have a filing deadline prescribed by the internal revenue laws. The proposed regulations are necessary to provide greater certainty on this issue and to provide specific guidance. The proposed regulations affect taxpayers who mail Federal tax documents to the Internal Revenue Service or the United States Tax Court.

DATES: Written or electronic comments and requests for a public hearing must be received by December 20, 2004.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-138176-02),