LITTLE-KNOWN IRS NOTATION MAY ESTABLISH TAX RETURN FILING DATE

Taxpayers needing to establish the date a particular tax return was filed should consider the IRS-generated "document locator number," which can be an effective arrow in a taxpayer's quiver.

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The IRS ordinarily has three years from the date on which a taxpayer files a return to assess taxes related to that return.[1] Therefore, as a general notion, a taxpayer can rest easy if the IRS has not notified him or her of a proposed tax shortfall within three years of filing a particular return. The critical question thus becomes, when exactly was the relevant return filed?

When significant amounts of money are at stake, both taxpayers and the IRS brandish the proverbial big guns. In the context of disputes over the limitations period, this consists of presenting to the courts any and all evidence that tends to establish the filing date. The parties traditionally point to the following types of evidence:

- The "received date" that the IRS stamps on the face of certain tax returns.
- Certified mail receipts.
- Delivery reports from private mail services like Federal Express.
- The postmark on the envelope containing the tax return.
- The date on which the return was signed by the taxpayer.
- IRS account transcripts.
- Self-serving testimony, such as "I swear I mailed it well before the deadline!"

One crucial bit of evidence that is rarely raised is the document locator number (DLN) and the Julian date contained therein. This article focuses on this little-known, yet potentially powerful, arrow in the taxpayer's quiver.

Overview of the DLN

Every year taxpayers send millions of returns to IRS Service Centers where they are entered into the processing "pipeline." The incoming mail is received, counted, opened, and sorted. It is then placed into blocks comprised of up to 100 documents. Each individual document within a block is stamped with a unique DLN, which facilitates control and identification of the document. After certain data about each block is inputted into the IRS's massive computer system, the blocks are grouped into batches and subjected to further processing.[2]

The DLN is a 14-digit code that contains some of the most relevant information about documents submitted to the IRS. As shown in Exhibit 1, the DLN reveals:

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EXHIBIT 1. Explanation of 14-digit document locator number

File location code	Tax class	Document code	Julian date	Block number	Serial number	List year
Digits 1, 2	Digit 3	Digits 4, 5	Digits 6, 7, 8	Digits 9, 10, 11	Digits 12, 13	Digit 14

- Where a document was filed (i.e., file location code).
- The type of tax the document involves (i.e., tax class).
- The action taken by the IRS with respect to the document (i.e., document code).
- The date on which the document was received or processed (i.e., Julian date).
- The block in which the document is located (i.e., block number).
- Its numerical place within a particular block (i.e., serial number).
- The tax year to which the document applies (i.e., list year).[3]

With respect to the limitations period, the most important component of the DLN is the Julian date. This is a system of numbering the days of a calendar year from 1 to 365 (or from 1 to 366 during leap years) by expressing each calendar date as the number of days from the beginning of the year. In other words, the Julian date represents the number of the day of the year out of the total days in a calendar year.

Example. A Julian date is presented as 043. The calendar date may be determined by locating the Julian date on the chart in Exhibit 2. By following the column up, the month may be identified as February; following the row across indicates the day is 12). Conversely, given only the calendar date of February 12, one may determine the Julian date by following the month column down and the day column across to where the two intersect (i.e., 043).[4]

Use of the DLN and Julian date

Because the IRS generally has only three years from the time a taxpayer files a return to assess additional taxes, and because the IRS often neglects to issue a notice of deficiency until near the end of this three-year period, it often behooves a taxpayer to argue that the return in question was "filed" at the earliest conceivable date. As noted above, taxpayers commonly turn to familiar sources, including the "received date" stamped by the IRS on the front of the return, certified or registered mail receipts, delivery confirmations from private mail services, the postmark on the envelope in which the return was mailed, the date the taxpayer signed the return, account transcripts, and the all-too-convenient statement by the taxpayer or others close to the taxpayer. Some of these sources are frequently unavailable because an IRS employee fails to date-stamp a return during the busy season, the taxpayer sends the return by regular (not certified, registered, or express) mail, the taxpayer signs but forgets to date the return, or the IRS misplaces the pertinent envelope. It is also fairly common for the available evidence to be inconsistent and possibly irreconcilable. As the cases below demonstrate, one document may show one date, while another contains a different date, while a third features an alternative date.

In these circumstances, having another arrow in the quiver, such as the DLN, would serve taxpayers well. This weapon could prove effective for three principal reasons:

1. The IRS and various federal courts have relied on the DLN in cases spanning over three decades.
2. IRS publications repeatedly emphasize that the DLN is important and accurate.
3. The Internal Revenue Manual and several legal decisions demonstrate that in cases of multiple, inconsistent dates, the earliest date governs.

Each of these three reasons is explored below.

IRS and court reliance

The IRS has often argued to the courts that the DLN in general, and the Julian date in particular, are pivotal in establishing the date on which various events occurred. Several of these cases are summarized below.

The IRS has relied on the DLN to mark the day on which a taxpayer filed his or her return. For example, in *Wilson*,[5] one of the issues was whether the taxpayer filed a fraudulent Form 1040, U.S. Individual Income Tax Return, for 1971. The taxpayer fell from a ladder and struck his head on 7/30/72. As a result of this

EXHIBIT 2. Julian date calendar

Day	*Jan.*	*Feb.*	*Mar.*	*April*	*May*	*June*	*July*	*Aug.*	*Sept.*	*Oct.*	*Nov.*	*Dec.*
1	001	032	060	091	121	152	182	213	244	274	305	335
2	002	033	061	092	122	153	183	214	245	275	306	336
3	003	034	062	093	123	154	184	215	246	276	307	337
4	004	035	063	094	124	155	185	216	247	277	308	338
5	005	036	064	095	125	156	186	217	248	278	309	339
6	006	037	065	096	126	157	187	218	249	279	310	340
7	007	038	066	097	127	158	188	219	250	280	311	341
8	008	039	067	098	128	159	189	220	251	281	312	342
9	009	040	068	099	129	160	190	221	252	282	313	343
10	010	041	069	100	130	161	191	222	253	283	314	344
11	011	042	070	101	131	162	192	223	254	284	315	345
12	012	043	071	102	132	163	193	224	255	285	316	346
13	013	044	072	103	133	164	194	225	256	286	317	347
14	014	045	073	104	134	165	195	226	257	287	318	348
15	015	046	074	105	135	166	196	227	258	288	319	349
16	016	047	075	106	136	167	197	228	259	289	320	350
17	017	048	076	107	137	168	198	229	260	290	321	351
18	018	049	077	108	138	169	199	230	261	291	322	352
19	019	050	078	109	139	170	200	231	262	292	323	353
20	020	051	079	110	140	171	201	232	263	293	324	354
21	021	052	080	111	141	172	202	233	264	294	325	355
22	022	053	081	112	142	173	203	234	265	295	326	356
23	023	054	082	113	143	174	204	235	266	296	327	357
24	024	055	083	114	144	175	205	236	267	297	328	358
25	025	056	084	115	145	176	206	237	268	298	329	359
26	026	057	085	116	146	177	207	238	269	299	330	360
27	027	058	086	117	147	178	208	239	270	300	331	361
28	028	059	087	118	148	179	209	240	271	301	332	362
29	029		088	119	149	180	210	241	272	302	333	363
30	030		089	120	150	181	211	242	273	303	334	364
31	031		090		151		212	243		304		365

accident, he was hospitalized several times and diagnosed with viral encephalopathy, which is a swelling of the brain. His symptoms included dizziness, impaired memory, depression, sleepiness, uncommunicativeness, heightened emotionalism, disorientation, confusion, headaches, and blurred vision.

The deadline for filing the taxpayer's Form 1040 clearly was 4/15/72. There was also no question that the taxpayer fell from a ladder and struck his head on 7/30/72. What was not clear, however, was whether the taxpayer filed his Form 1040 before the accident (i.e., when he had the mental ability to form a specific intent to commit fraud) or after the accident (i.e., when he was unable to form the nefarious intent). A copy of the relevant Form 1040 was introduced into evidence, but it contained neither the date on which the taxpayer signed it nor an IRS "received" stamp. Because the IRS failed to establish when the return was filed, the court held that it failed to prove fraud.

Approximately three months later, the IRS filed a motion with the court requesting that it reconsider its earlier opinion. The IRS urged the court to determine that the taxpayer filed the relevant Form 1040 before 7/30/72, the date on which the taxpayer suffered his head injury. If so, the IRS could establish that the taxpayer deliberately filed a fraudulent return. In support of its argument, the IRS relied solely on two DLNs stamped on the taxpayer's Form 1040. The IRS focused on the Julian dates, which indicated that the IRS deposited the tax payment on 4/10/72 and forwarded the return to its examination division on 6/17/72. In other words, the IRS presented the Julian dates as evidence that the taxpayer filed the relevant return before his accident on 7/30/72.

The court held that the taxpayer filed the Form 1040 before the accident and thus committed fraud. In rendering its decision, the court took judicial notice of the pertinent portions of the Internal Revenue Manual and acknowledged that the DLN and the Julian dates "actually carry much meaning."

Similarly, the court in *Kurio*[6] examined the DLN as part of its quest to determine the date of filing:

> The date of [the taxpayer's] return for 1965 was not stamped on the return, nor does the record otherwise reflect when that return reached either the office of the District Director or the Service Center. However, it was received somewhere within the IRS on or before the 40th day of 1966 (February 9), for on that date a document locator number was stamped on the return and on the check which accompanied it, and the latter was deposited by the Government.

Along with arguing that the DLN identifies the day on which a taxpayer filed his or her return, the IRS has also suggested to the courts that the DLN evidences when the IRS filed a return on behalf of a noncompliant taxpayer. For instance, in *Phillips*,[7] the taxpayer failed to file Forms 1040 for several years. The IRS, therefore, allegedly filed these tax returns in his stead based on the information that it received from third parties. As evidence of such filing, the IRS presented a certified transcript of the taxpayer's account, which contained DLNs purporting to identify the dates on which the substitute returns prepared by the IRS were filed. The IRS did not place any of the relevant returns into evidence, and insisted that the Tax Court find that "the returns were filed on the basis of the transcript of account." In other words, the IRS urged the Tax Court to consider the transcript, including the DLN, in determining if and when the IRS filed substitute returns.

The IRS has also turned to the DLN to establish what type of assessment it made. In *Dallin*,[8] the U.S. government introduced testimony from a tax examiner to verify the type of assessment the IRS made against the taxpayer on a particular date. Specifically, the government called the tax examiner to explain certain procedures used at the IRS Service Center and to confirm that the IRS made a "quick assessment." The tax examiner admitted that he had no personal knowledge of the events in the taxpayer's case; therefore, he relied solely on the DLNs to conclude that a quick assessment had been made.

The IRS has used the DLN to prove the date it issued a notice, too. The main issue in *Koss*,[9] was whether the IRS's notice of deficiency was timely. The parties presented conflicting expert testimony regarding the date on which the IRS issued a computer-generated notice to the taxpayers. The IRS then offered a declaration by an advisor with the IRS Special Procedures Branch stating that, regardless of the timeliness of the computer-generated notice, the IRS issued a timely manual notice to the taxpayers. To support this statement, the IRS adviser relied solely on the DLN on the Certificate of Assessments and Payments. Likewise, two IRS representatives relied solely on the DLN at a later hearing to establish that the IRS made a prompt manual assessment.

THE DLN IS A 14-DIGIT CODE THAT CONTAINS SOME OF THE MOST RELEVANT INFORMATION ABOUT DOCUMENTS SUBMITTED TO THE IRS.

The manner in which the IRS treated a taxpayer's payment has also necessitated raising the DLN. In *Tate & Lyle North American Sugars, Inc.*,[10] one of the issues was whether the IRS treated the taxpayer's remittance as a payment or as a cash bond. In its motion for summary judgment, the taxpayer argued that the IRS treated the remittance as a cash bond. As proof, the taxpayer offered into evidence the DLN, which indicated that the remittance was assigned to a special blocking series denoting cash bonds. The court later held a trial on the merits of the case.[11] In determining that the remittance was a deposit in the nature of a cash bond, the court examined the IRS's treatment of the remittance. Among other things, the court relied on the DLN that the IRS assigned to the remittance. The court also cited the DLN in its findings of fact.

Finally, the IRS has relied on the DLN to demonstrate that a taxpayer failed to file certain returns and committed fraud by altering checks. In *Bagby*,[12] the IRS introduced testimony about "DLN's and their significance." Based on this testimony, the court explained that:

> *A DLN is a series of letters and numbers assigned to and imprinted on a return when it is received by an IRS service center.* When a return is received with

a payment, the same DLN is printed on the return and on the back of the check attached to that return. Each DLN indicates which service center processed the return and check, the type of tax, the type of return, the Julian date, the blocking series, the type of transaction (i.e., payment), the type of master file, the taxpayer's Social Security number, the tax period, and the transaction date. Each return has a different DLN. [Emphasis added.]

IRS publications emphasize DLN's importance

Consistent with its position before the courts, the IRS has stated in some of its own publications that the DLN is, among other things, a determinant of when a particular return was filed. For example, a guide for tax practitioners issued by one IRS Service Center stated the following:

> The Document Locator Number (DLN) is a unique identifying number assigned to every tax document as it enters pipeline processing. The same number is stamped on the backs of the checks submitted with remittance returns.... *Using the cancelled check and the DLN printed on the back, the practitioner can determine not only that the IRS received payment and when*, but also whether or not it was credited to the proper tax account.[13]

AS PROOF, THE TAXPAYER OFFERED INTO EVIDENCE THE DLN, WHICH INDICATED THAT THE REMITTANCE WAS ASSIGNED TO A SPECIAL BLOCKING SERIES DENOTING CASH BONDS.

The fact that the IRS has repeatedly stated before the courts and in its own publications that the DLN indicates when a particular document was received by the IRS is interesting all by itself. It becomes even more remarkable, though, when coupled with statements in the Internal Revenue Manual (IRM) regarding the accuracy of the DLN. The significance of the IRM should not be underestimated. Indeed, the highest tribunal in the land, the U.S. Supreme Court, has referred to the IRM in interpreting regulations.[14] The IRM itself is also clear about its own magnitude, stating that it constitutes "the single, official source of IRS instructions to staff."[15] These include procedures, guidelines, policies, delegations of authority, and other instructional materials related to the administration and operation of the IRS. As explained above, the IRS "pipeline" generally involves receiving tax-related documents, sorting them, organizing them into blocks, placing them in batches, and subjecting them to further processing. According to the IRM, this integrated system allows few, if any, errors to occur:

> Errors in batch creation are virtually non-existent. Almost all entries are validated at the time of input. No record may be committed to the database until all identified errors are corrected. All Document Locator Numbers (DLN's) are generated on-line, without the possibility of duplication.... All of these steps greatly reduce the possibility of errors, while increasing both the quality and quantity of work processed.[16]

Earlier date governs

As mentioned above, the evidence tending to establish the date on which a return was filed is frequently conflicting. In such cases, the rule is clear: The earliest date prevails. This conclusion finds support in passages from the IRM and court decisions.

Internal Revenue Manual. Various portions of the IRM address the issue of conflicting dates in distinct situations, but they all arrive at the same conclusion.

- In the context of submissions processing, the IRM explains that the "Transaction Received Date" is the official received date of the document and that it is stamped on the face of the source documents. The IRM goes on to clarify that "[i]f there are two or more Transaction Received Dates on the source document, use the earliest date stamp as the remittance received date."[17]
- The purpose of so-called "Document Perfection" is to perfect/edit the documents being inputted into the IRS's automated data processing system. With regard to the received date, the IRM states that "[i]f a document has multiple stamped dates, the earliest stamped date is to be used" and indicates that the Julian date may be used as the received date.[18]
- The IRM contains the IRS's *Statute of Limitations Handbook*, which requires that a Form 895, Notice of Statute Expiration, be completed in certain circumstances. The instructions for preparing Forms 895 require the IRS employee to enter an assessment-statute expiration date. When a return has multiple dates, the IRS employee is instructed to enter the earlier date as the expiration date. In particular, the *Statute of Limitations Handbook* states that "[i]f a tax return has more than one statute expiration date, enter the earliest date in item 7 [expiration date] and describe other expiration dates in item 9 [remarks]."[19]
- Similarly, in processing Forms 8109, Federal Tax Deposit Coupons, dealing with employment taxes, the IRM instructs the IRS employee to resolve any date-stamp discrepancies in the following manner:

"If there are two or more dates, use the earliest date."[20]

- In the context of failure-to-timely-deposit penalties, the IRS's Penalty Handbook instructs employees to give the taxpayer the benefit of the doubt in cases of date disparities. Specifically, it directs the employees to "[g]ive the taxpayer credit for the date on the receipt or the date on the back of the cancelled check. (If both a bank receipt and cancelled check are provided, use the earlier date.)[21] This instruction is repeated in other parts of the IRM addressing deposit issues, too. One such entry states that "[w]here there are multiple date stamps, consider the earliest date valid or the date that matches the deposit date on the Form 2282, Advice of Credit."[22]
- IRS employees are given similar commands when considering the applicability of the failure-to-timely file penalty. In these situations, the IRM provides that "[w]hen more than one United States Postal Service postmark date appears on an envelope, consider the earlier postmark date as the date the return was mailed."[23]
- In cases of taxpayers applying for a taxpayer identification number for pending adoptions, the IRM provides the following guidance: "If more than one received date is stamped, circle out all but the earliest received date."[24]
- Finally, with respect to correspondence, the IRM provides that "[a]ll taxpayer inquiries, regardless of where initially received or subsequently routed ... must be controlled with the earliest IRS received date."[25]

Federal courts. Like the IRM, the federal courts have held that the earlier date controls in cases of inconsistencies in tax returns, IRS receipts, and certificates of assessments and payments. Three such cases are examined below.

Richardson v. Smit[26] involved a suit for refund of federal estate taxes. The taxpayers filed an estate tax return for the decedent and paid what they considered the proper amount due. The IRS examined the return and issued a notice of deficiency. On 3/28/46, the taxpayers mailed a check to the IRS in the amount of the claimed deficiency. The IRS received the check on 4/1/46. Nine days later, on 4/10/46, the IRS sent the taxpayers a receipt for payment. The taxpayers filed a claim for refund on 4/8/49. In order for such claim to be timely, it must have been filed within three years after payment of the tax.

The court explained that "[t]he taxpayers' receipt for this payment bore the date of April 10, 1946, but on the same document the date of April 1, 1946 appeared." The taxpayers argued that they made their payment on 4/10/46, thus making their claim for refund timely. The IRS, on the other hand, contended that the taxpayers paid on 4/1/46, which made their claim delinquent. In light of the two inconsistent stamps on the IRS receipt, the court held that the earlier date governed.

THE EVIDENCE TENDING TO ESTABLISH THE DATE ON WHICH A RETURN WAS FILED IS FREQUENTLY CONFLICTING. IN SUCH CASES, THE RULE IS CLEAR: THE EARLIEST DATE PREVAILS.

In *Hesse*,[27] the sole issue was whether the six-year assessment period had expired before the government brought an action against the taxpayers on 3/5/87. The government argued that the assessment occurred on 3/5/81, while the taxpayers contended that the assessment took place two days earlier, on 3/3/81. In support of its argument, the government presented several documents, including a certificate of assessments and payments. This certificate displayed the dates on which certain transactions occurred, taxes were assessed, and notices were mailed.

The limitations period is an affirmative defense; therefore, the taxpayers had the burden of proving that the assessment was earlier than 3/5/81. The court found "it difficult to reconcile the different dates on the certificate itself." On one hand, the certificate indicated that two things occurred on 3/5/81: the IRS assessed the tax and the IRS sent the taxpayers the first bill. On the other hand, an IRS employee testified at trial that there is normally more than one day between these two events. Based on this inconsistency, the taxpayers made the plausible argument that the assessment actually occurred several days earlier, and that the IRS entered the wrong date into the records at some point.

According to the court, "[t]here was clearly the potential for error in the multi-step process by which the certificate of assessments and payments was prepared." Errors could have occurred when the IRS prepared the original documentation from which the certificate was derived, when the IRS entered the data into the computer, or when the IRS retrieved the data from the computer. The court identified two additional reasons why the certificate was likely erroneous:

1. It incorrectly listed the taxpayers' zip code.

PLANNING TIP

Determining the date on which a tax return was filed can be crucial in establishing whether a taxpayer's right to a refund or the IRS's authority to assess a deficiency is time barred. Too often a receipt confirming the mailing and received dates is unavailable, the envelope in which the return was sent is misplaced, the postmark is unclear, or the existing dates are inconsistent. In such cases, taxpayers should be aware that the IRS stamps all returns it receives with a unique 14-digit document locator number or "DLN." Certain digits within the DLN reveal the date on which the return was received or processed. Thus, the DLN may prove to be a valuable piece of evidence in showing the timeliness—or delinquency—of certain actions.

2. Three attorneys representing the taxpayers separately affirmed that they saw a computer print-out produced by the government that led them to conclude that the six-year statute began to run on 3/3/81.

Based on this print-out, the attorneys believed that the case was over. When the government turned over its documents to the taxpayers as part of the litigation, they contained a wrinkled computer sheet with the date of March 5, as opposed to the unwrinkled sheet with the date of March 3 that the government previously provided. The court concluded that the taxpayers had demonstrated that the assessment took place earlier than 3/5/81, probably on 3/3/81.

The only issue in *Smith*[28] was whether the limitations period barred the IRS from assessing tax. There was confusion regarding the date on which the taxpayer filed her Form 1040 because of multiple, conflicting indicators. In particular, the taxpayer signed her return on 4/15/96, the enveloped was postmarked 4/18/97, the IRS stamped the face of the return "received" on 4/8/97 (i.e., ten days before the postmark), and IRS Form 895, Notice of Statute Expiration, indicated that the stamped "received" date was incorrect and changed it to 4/18/97. The IRS issued its notice of deficiency on 12/28/99.

To establish the date on which the return was received, the IRS presented the testimony of an IRS disclosure officer. She explained the importance of the Julian date and said that the taxpayer's return for tax year 1995 had a Julian date of 116 (which corresponds to April 26) and a last digit of 7 (which corresponds to 1997). The court recognized that the IRS received the return at some point between 4/18/97 (i.e., the postmark date) and 4/26/97 (i.e., the Julian date). The court then concluded that "[b]ecause there was some confusion as to the exact date the return was received, the IRS used the earliest date of April 18, 1997, as the received date. We shall do the same."

Inconsistent IRS positions

The limitations period can be used as a sword or a shield; its characterization depends largely on the party asserting it. In cases of tax deficiencies, the taxpayer will ordinarily argue that the general three-year assessment period expired before the IRS issued the notice of deficiency. To fortify this claim, the taxpayer will raise evidence that tends to show that he or she filed a particular return at the earliest possible date. Such evidence could include the Julian date within the DLN.

By contrast, tax refund cases typically place the IRS in the position of arguing that a return was filed at the earliest conceivable date. Before a taxpayer may file suit to recover an overpayment of taxes (with the proper court), the taxpayer must first file a timely administrative claim for refund (with the IRS).[29] The taxpayer generally must file the claim within the later of three years from the relevant return's due date or its actual filing date, whichever is later, or two years from when the tax at issue was paid.[30] If the IRS disallows the claim for refund, the taxpayer must file a suit for refund no later than two years after the disallowance.[31] Thus, in the context of refund disputes, the roles are reversed. It is usually the IRS, not the taxpayer, pointing to the DLN to establish the critical dates.

As a result of this dynamic, the IRS seems to have taken contradictory positions. For example, in *Radding*,[32] a deficiency action, the IRS diminished the importance of the DLN. One of the issues in *Radding* was whether the IRS's notice of deficiency was timely. In resolving this issue, the court considered the DLN stamped on the taxpayers' return. The Julian date contained therein was 156, or June 5. The court examined other pieces of evidence, too. Among them were the postmark, which indicated that the return was sent on June 1, and a corrected "received" date-stamp, which showed that the IRS received the return on June 3.

To justify the discrepancies between the dates, the IRS claimed that the DLN did not demonstrate the day that the return was filed or received, but rather the day that it was "processed." The IRS stated that "[i]t normally takes approximately 2 days for a return to move from the Service Center's mailroom [where the 'received' stamp is applied] to the section where the DLN is entered." The court accepted this explanation and held that the taxpayers mailed the return on 6/1/82, and the IRS received it on 6/3/82.

In the IRM, however, the IRS appears to take another position entirely. According to a portion of the IRM designated for "official use only," the Julian date may precede the date of the "received" stamp, not succeed it by a few days as the IRS argued in *Radding*.[33] The pertinent section instructs IRS employees as follows with regard to the Julian date:

> Start each cycle using the preceding Saturday date as the Julian date control. Assign consecutive block numbers for each Tax Class and Document Code within the Julian Date. When available blocks have been exhausted under the Saturday date, use the preceding Sunday date as the control date, etc. ... when weekend dates have been exhausted, weekday dates are to be used. Start with the Monday date, immediately following the Sunday date, and work through Friday of that same week. Never use a Julian date higher than the current day.[34]

Conclusion

Based on personal experience, it seems that few tax practitioners (i.e., accountants, enrolled agents, return preparers, and tax attorneys) and even fewer taxpayers are aware of the DLN. Even if they are cognizant of its existence, they fail to grasp just how important the DLN in general, and the Julian date in particular, can be. Consequently, this potentially vital piece of evidence concerning when the taxpayer filed a return is seldom raised. This article demonstrates that the IRS and various federal courts have relied on the DLN in identifying the date on which assorted events occurred, IRS publications stress that the DLN is accurate and telling, and the IRM and several legal decisions indicate that in situations involving numerous, incompatible dates, the earliest one controls.

Further, the IRS appears to have taken contradictory positions regarding the temporal relationship between the DLN and the "received" stamp. In light of this, taxpayers would be wise to analyze the DLN issue at the outset of every tax-related dispute. After all, it never hurts to place another arrow in the quiver before doing battle with the IRS. ■

NOTES

1 Section 6501(a).

2 IRM section 3.0.273.28 (1/1/05). See also Internal Revenue Service—Fresno IRS Center, Tax Tips 2000 (January 2000), pages 8-9 (providing a plain-English description of the IRS pipeline); U.S. General Accounting Office, Computer Technology at IRS: Present and Planned, GAO/GGD-83-103 (9/1/83), pages 1-37 (describing the historical background to the current IRS pipeline); Richards, "When Will Notice of Change of Address Bind the IRS?" 72 J. Tax'n 226 (April 1990) (containing an overview of the IRS pipeline as it relates to taxpayers' contact information); Kurio, 429 F. Supp. 42, 39 AFTR2d 77-1047 (DC Tex., 1970) (summarizing the IRS pipeline).

3 Internal Revenue Service, ADP and IDRS Information, Document 6209 (Rev. 7-2003), pages 4-1 through 4-3.

4 The Julian date calendar can be found at IRM Exhibit 3.11.10-4.

5 76 TC 623 (1981).

6 Note 2, *supra*.

7 86 TC 433 (1986).

8 62 Fed. Cl., 589, 94 AFTR2d 2004-6670 (Fed. Cl. Ct., 2004).

9 81 AFTR 2d 98-2049 (DC Pa., 1998).

10 162 F. Supp. 2d 236, 88 AFTR2d 2001-5969 (DC N.Y., 2001).

11 Tate & Lyle North American Sugars, Inc., 228 F. Supp. 2d 308, 90 AFTR2d 2002-6485 (DC N.Y., 2002).

12 102 TC 596 (1994).

13 Internal Revenue Service—Austin Service Center, Tax Hints: A Guide for Tax Practitioners, Publication 2025 (Rev. 1-88), page 20 (emphasis added).

14 Boyle, 469 U.S. 241, 55 AFTR2d 85-1535 (1985).

15 IRM section 1.11.2.1 (10/1/05).

16 IRM section 3.10.5.1 (1/1/05).

17 IRM section 3.24.133.9 (1/1/05).

18 IRM section 3.11.10.5.6 (1/1/05).

19 IRM Exhibit 25.6.23-1 (8/1/03); IRM Exhibit 25.6.23-2 (8/1/03).

20 IRM section 3.41.268.2.1.3.6 (1/1/05); IRM section 3.41.268.2.1.4.6 (1/1/05).

21 IRM section 20.1.4.14.1.1 (9/10/99).

22 IRM section 3.30.28.5.3.1 (3/1/05).

23 IRM section 20.1.2.1.2.3 (7/31/01).

24 IRM section 3.21.259.4.9 (1/1/04).

25 IRM section 3.30.123.2.10 (1/1/05).

26 301 F.2d 305, 9 AFTR2d 1921 (CA-3, 1962).

27 71A AFTR2d 93-4888 (DC N.Y., 1990).

28 TC Summary Opinion 2001-130.

29 Section 7422(a).

30 Section 6511(a).

31 Section 6532(a).

32 TCM 1988-250.

33 For more information regarding "official use only" materials, see generally IRM section 11.3.12 and IRM section 1.11.2.8 (10/1/05); see also IRM section 11.3.12.3 (7/25/05) (indicating that the label "official use only" is an internal instruction that has no effect on any member of the public who receives documents with such label), IRM section 11.3.12.5.2 (7/25/05) (stating that the release of an "official use only" document to the member of the public normally constitutes a removal of this status from the document).

34 IRM section 3.10.72.26.8 (1/1/05).