

Hence, although the Court is sympathetic to petitioners' situation, section 7502, I.R.C., governs the procedures under which a petition that is mailed on or before the expiration of the statutory filing period is treated as having been timely filed. The statute applies to documents sent by U.S. mail and to documents sent by private delivery services that have been explicitly designated by the Government for that purpose. Sec. 7502(a), (f), I.R.C. Critically, however, while certain forms of FedEx delivery have been so designated, FedEx Express Saver is not one of the private delivery services recognized under section 7502, I.R.C. See Notice 2016-10, 2016-18 I.R.B. 676 (effective as of the date the petition was mailed). Moreover, even if the petition had been sent by a designated service, here the June 1, 2018, ship date would have been two days late in any event under the general rules.

The premises considered, it is

ORDERED that the Court's Order To Show Cause, dated October 24, 2018, is hereby made absolute. It is further

ORDERED that, on the Court's own motion, this case is dismissed for lack of jurisdiction.

**(Signed) Maurice B. Foley
Chief Judge**

ENTERED: **DEC 03 2018**