

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**      **PA**

JUAN ROBERTO RODRIGUEZ,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 5758-19.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	

**ORDER TO SHOW CAUSE**

The petition in the above-docketed matter was filed on March 27, 2019, and 2016 was referenced as the taxable year in dispute. Attached to the petition was a notice of deficiency dated December 24, 2018, issued to petitioner with respect to the 2016 taxable year. An answer to the petition followed on May 17, 2019, but did not address jurisdictional matters.

Review of the record herein, however, continues to suggest a fundamental jurisdictional defect. The date of the notice of deficiency underlying this proceeding for 2016 indicates a statutory deadline for filing a petition pursuant to section 6213(a) of the Internal Revenue Code (I.R.C.) that expired on March 25, 2019. Conversely, the envelope in which the petition was received had been sent by FedEx Express Saver, and although it reflects a ship date of August 25, 2019, FedEx Express Saver is not a designated private delivery service for purposes of the section 7502, I.R.C., timely mailing provisions.

The premises considered, it is

ORDERED that, on or before June 11, 2019, the parties shall show cause in writing why this case should not be dismissed for lack of jurisdiction, on the ground that the petition was not mailed to or filed with the Tax Court within the time prescribed by section 6213(a) or 7502 of the Internal Revenue Code (I.R.C.).

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

Dated: Washington, D.C.  
May 21, 2019

**SERVED May 22 2019**