



However, if the conditions of section 7502, IRC, are satisfied a petition which I timely mailed may be treated as having been timely filed.

In the present case, the 90-day period for timely filing a petition with this Court from the notice of deficiency expired on January 21, 2014 (the 90th day was Sunday, January 19, 2014, and Monday, January 20, 2014, was a legal holiday in the District of Columbia). However, the petition was not filed within that period.

Petitioners were served a copy of respondent's motion to dismiss and, on April 7, 2014, filed their opposition thereto. Petitioners do not deny the jurisdictional allegations set forth in respondent's motion. Rather, petitioners state that they were unable to file their petition on January 21, 2014, and focus on the fact that Federal Government offices in the Washington, D.C. area, including the Tax Court, were closed on January 21, 2014, on account of inclement weather conditions.

Controlling statutes do not permit such leniency in extending deadlines. The 90-day deadline for filing a petition is set by statute. It is not set by the Court and thus may not be altered by the Court. Only Congress has the power to amend the statute and thereby to change or extend the time for filing a petition. Congress has taken no such action to address the consequences of routine closures for inclement weather. If the Court is closed for such reasons, and hand delivery to the courthouse is unavailable, taxpayers must comply with the statutory deadlines by timely mailing a petition to the Court. Timeliness of mailing of the petition is then determined by the U.S. Postal Service's postmark or the delivery certificate of an approved private express delivery company, and again the statutes make no provisions for weather complications (barring disaster declarations).

Thus, while the Court is sympathetic to petitioners' situation and understands the unanticipated character of the delays here, the fundamental nature of the filing deadline precludes the case from going forward. As a Court of limited jurisdiction, the Court is unable to offer any remedy or assistance when a petition is not timely filed. The Court has no authority to extend that period provided by law for filing a petition "whatever the equities of a particular case may be and regardless of the cause for its not being filed within the required period." Axe v. Commissioner, 58 T.C. 256, 259 (1972). Accordingly, since petitioners have failed to establish that the petition was properly filed with or mailed to this Court within the required period, this case must be dismissed for lack of jurisdiction.

The premises considered, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is granted, and this case is dismissed for lack of jurisdiction.

**(Signed) Michael B. Thornton  
Chief Judge**

ENTERED: **APR 15 2014**