

Designated Private Delivery Services

Notice 99-41

This notice updates the list of designated private delivery services (“designated PDSs”) set forth in Notice 98-47, 1998-37 I.R.B. 8, for purposes of the “timely mailing as timely filing/paying” rule of § 7502 of the Internal Revenue Code, effective September 1, 1999. The list of designated PDSs remains unchanged. Also, this notice modifies Rev. Proc. 97-19, 1997-1 C.B. 644 and Notice 97-26, 1997-1 C.B. 413 (both previously modified by Notice 97-50, 1997-2 C.B. 305), to provide that the Service will no longer routinely publish an annual list of designated PDSs. Instead, the Service will publish a new list only when a designated PDS (or service) is being added to, or removed from, the current list.

Section 7502(f) authorizes the Secretary to designate certain PDSs for the “timely mailing as timely filing/paying” rule of § 7502. Rev. Proc. 97-19 provides the criteria currently applicable for designation of a PDS. Notice 97-26 provides special rules to determine the date that will be treated as the postmark date for purposes of § 7502. Notice 97-50, modifying Rev. Proc. 97-19 and Notice 97-26, provides that each year there will be only one application period to apply for designation, which will end on June 30th. Notice 97-50 also provides that the Service will issue a notice providing a new list of designated PDSs on or before September 1st of each year for which Rev. Proc. 97-19 is in effect.

Effective September 1, 1999, the list of designated PDSs is as follows:

1. Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, and Second Day Service;
2. DHL Worldwide Express (DHL): DHL “Same Day” Service and DHL USA Overnight;

3. Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2Day; and

4. United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, and UPS 2nd Day Air A.M.

The list above remains unchanged from the list published in Notice 98-47. Airborne, DHL, FedEx, and UPS are not designated with respect to any type of delivery service not identified above.

The list of designated PDSs and services set forth above will remain in effect until further notice. The Service will publish a subsequent notice setting forth a new list only if a designated PDS (or service) is added to, or removed from, the current list. Delivery services that wish to be designated in time for an upcoming filing season must continue to submit applications by June 30th of the year preceding that filing season, as required by Rev. Proc. 97-19 (as modified by Notice 97-50). Notice 97-26 continues to provide special rules used to determine the date that will be treated as the postmark date for purposes of § 7502.

EFFECT ON OTHER DOCUMENTS

Revenue Procedure 97-19 and Notice 97-26 are modified. Notices 97-50 and 98-47 are modified and, as so modified, are superseded.

EFFECTIVE DATE

This notice is effective on September 1, 1999.

FOR FURTHER INFORMATION

The principal author of this notice is Renay France of the Office of the Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this notice, contact Ms. France at (202) 622-6232 (not a toll-free call).