

Designated Private Delivery Services

Notice 2001-62

This notice updates the list of designated private delivery services (“designated PDSs”) set forth in Notice 99-41 (1999-2 C.B. 325) for purposes of the timely mailing treated as timely filing/paying rule of section 7502 of the Internal Revenue Code, effective September 1, 2001. The Internal Revenue Service (IRS) is adding two new delivery services to the list of designated PDSs. Also, this notice modifies Rev. Proc. 97-19 (1997-1 C.B. 644) to provide a new address for a PDS to submit its written application for designation. This new address will also be used to request administrative review of a letter of denial of designation, appeal a letter confirming the denial of designation, provide written notification of any change in application information, and appeal a proposed revocation letter.

Section 7502(f) authorizes the Secretary to designate certain PDSs for the timely mailing treated as timely filing/paying rule of section 7502. Rev. Proc. 97-19 provides the criteria currently applicable for designa-

tion of a PDS. Notice 97-26 (1997-1 C.B. 413) provides special rules to determine the date that will be treated as the postmark date for purposes of section 7502. Notice 97-50 (1997-2 C.B. 305) 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 99-41 provides that the IRS will publish a subsequent notice providing a new list of designated PDSs only if a designated PDS (or service) is added to, or removed from, the current list.

Effective September 1, 2001, 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 2 Day; and
4. United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

UPS Worldwide Express Plus and UPS Worldwide Express are added to the list published in Notice 99-41. Both of these services provide delivery services to the United States from foreign countries. 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 IRS 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, or if there is a change to the application and/or appeal procedures. 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 section 7502.

As a result of the IRS’s reorganization, the application addresses listed in section

6 of Rev. Proc. 97-19 are no longer correct. Section 6 of Rev. Proc. 97-19 is modified to provide that a PDS may now submit its written application by mailing it to:

Internal Revenue Service
Attn: Director, Submission Processing
W:CAS:SP
New Carrollton Federal Building
5000 Ellin Road
Lanham, MD 20706

Applications will no longer be accepted by hand delivery at the Courier's Desk located at 1111 Constitution Avenue, N.W. The above address is also where a PDS may write to: (1) obtain administrative review of a letter of denial of designation under section 9.03 of Rev. Proc. 97-19; (2) appeal a letter confirming the denial of designation under section 9.06 of Rev. Proc. 97-19; (3) provide prompt written notification to the IRS of any change in application information under section 10.01 of Rev. Proc. 97-19; and (4) appeal the issuance of a proposed revocation letter under section 12.03 of Rev. Proc. 97-19.

EFFECT ON OTHER DOCUMENTS

Revenue Procedure 97-19 is modified. Notice 99-41 is modified and, as so modified, is superseded.

EFFECTIVE DATE

This notice is effective on September 1, 2001.

FOR FURTHER INFORMATION

The principal author of this notice is Charles A. Hall of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division). For further information regarding this notice, contact Charles A. Hall at (202) 622-4940 (not a toll-free call).