

Part III - Administrative, Procedural, and Miscellaneous

Designated Private Delivery Services

Notice 98-47

This notice updates the list of private delivery services ("PDSs") designated under Notice 97-26, 1997-1 C.B. 413, and Notice 97-50, 1997-37 I.R.B. 21 ("designated PDSs") for purposes of the "timely mailing as timely filing/paying" rule of § 7502 of the Internal Revenue Code, effective September 1, 1998.

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, 1997-1 C.B. 644, provides the criteria currently applicable for designation of a PDS. Notice 97-50, modifying Notice 97-26 and Rev. Proc. 97-19, provides that each year there will be only one application period, 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, 1998, 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.

This list remains unchanged from the lists published in Notice 97-26 and Notice 97-50. Airborne, DHL, FedEx, and UPS are not designated with respect to any type of delivery service not identified above. Notice 97-26 also provides special rules used to determine the date that will be treated as the postmark date for purposes of § 7502.

EFFECT ON OTHER DOCUMENTS

Notice 97-50 is modified by updating the list of designated PDSs.

EFFECTIVE DATE

This notice is effective on September 1, 1998.

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).