

Designated Private Delivery Services

Notice 2004-83

This notice updates the list of designated private delivery services (“designated PDSs”) set forth in Notice 2002-62, 2002-2 C.B. 574, for purposes of the timely mailing treated as timely filing/paying rule of section 7502 of the Internal Revenue Code, effective January 1, 2005. The Internal Revenue Service (IRS) is removing a PDS from the list of designated PDSs and revising the list of services provided by another PDS.

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, 1997-1 C.B. 644, provides the criteria currently applicable for designation 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 2002-62, modifying Notice 97-26, provides rules for determining the postmark date for items delivered by FedEx International Priority and FedEx International First. Notice 97-50, 1997-2 C.B. 305, *modifying* Rev. Proc. 97-19 and Notice 97-26, provide that each year there will be only one application period to apply for designation, which will end on June 30th. Notice 99-41, 1999-2 C.B. 325, 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 January 1, 2005, the list of designated PDSs is as follows:

1. DHL Express (DHL): DHL Same Day Service; DHL Next Day 10:30 am; DHL Next Day 12:00 pm; DHL Next Day 3:00 pm; and DHL 2nd Day Service;
2. Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First; and
3. 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.

Airborne Express, Inc. (Airborne) is removed from the list due to the acquisition of Airborne by DHL Worldwide Express Inc. The combined entity operates solely under the trade name “DHL Express.” 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 (as modified by Notice 2002-62) continues to provide special rules used to determine the date that will be treated as the postmark date for purposes of section 7502.

EFFECT ON OTHER DOCUMENTS

Notice 2002-62 is modified and, as so modified, is superseded.

EFFECTIVE DATE

This notice is effective on January 1, 2005.

FOR FURTHER INFORMATION

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