

Designated Private Delivery Services

Notice 97-50

This notice provides that the list of private delivery services (“PDSs”) designated under Notice 97-26, 1997-17 I.R.B. 6, (“designated PDSs”) for purposes of the “timely mailing as timely filing/paying” rule of § 7502 of the Internal Revenue Code will remain in effect until further notice. This notice also modifies Rev. Proc. 97-19, 1997-10 I.R.B. 55, and Notice 97-26 by changing the periods during which PDSs can apply for designation and the dates that the Service will announce the new list of designated PDSs.

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. Rev. Proc. 97-19 (section 7.01(2)) provides for semiannual application periods ending on June 30th and December 31st. Rev. Proc. 97-19 (section 8.02) and Notice 97-26 provide that the Service will issue a revised list of designated PDSs on or before September 1st

and March 1st of each year for which Rev. Proc. 97-19 is in effect.

Notice 97-26 designates the following PDSs with respect to the following specific services they provide:

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

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.

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.

The Service received no applications for designation during the most recent application period, which ended June 30, 1997. Accordingly, until further notice, the list of designated PDSs in Notice 97-26 will remain in effect.

Section 7.01(2) of Rev. Proc. 97-19 is modified to provide that each year there will be only one application period, which will end on June 30th. Also, section 8.02 of Rev. Proc. 97-19 and Notice 97-26 are modified to provide 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.

EFFECT ON OTHER DOCUMENTS

Notice 97-26 and Rev. Proc. 97-19 are modified.

EFFECTIVE DATE

This notice is effective on September 1, 1997.

FOR FURTHER INFORMATION

The principal author of this notice is Robert J. Basso of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this notice, contact Mr. Basso at (202) 622-4940 (not a toll-free call).