



Designated Private Delivery Services and Designated Types of Service

Purpose: This Policy Statement publishes the list of private delivery services (PDSs) authorized to deliver returns, claims, statements, or other documents (documents) or payments for purposes of the *timely mailing as timely filing/payment* provisions in Conn. Gen. Stat. §12-39aa. The information contained in this Policy Statement is applicable to all taxes administered by the Department of Revenue Services (DRS).

Effective Date: Effective January 1, 2016, for documents or payments given by taxpayers to a designated PDS on or after that date. This Policy Statement does not apply to documents or payments given by taxpayers to a designated PDS before January 1, 2016, even if the documents or payments are delivered by the designated PDS on or after January 1, 2016.

Statutory Authority: Conn. Gen. Stat. §12-39aa.

Background: Generally, a document is considered filed and a payment is considered made when it is received. Conn. Gen. Stat. §12-39aa provides special rules that apply when a document is required to be filed with or a payment is required to be made to DRS within a prescribed period on or before a prescribed date. Conn. Gen. Stat. §12-39aa provides that if any document required to be filed with DRS, or any payment required to be made to DRS, is delivered by the U.S. mail to DRS in a postage prepaid, properly addressed envelope or other appropriate wrapper (envelope) after the date prescribed by law, the date of the U.S. postmark stamped by the U.S. Postal Service on the envelope in which the document or payment is mailed is considered the date of delivery or the date of payment as long as the document or payment was deposited in the mail in the U.S.

Conn. Gen. Stat. §12-39aa also authorizes DRS to extend the timely mailing as timely filing/payment treatment to documents or payments delivered by a designated PDS using a type of delivery service designated by DRS. Where a document or payment is delivered to DRS by a designated PDS using a designated type of service, the date recorded or marked on the document or payment by the designated PDS is treated in the same manner as the date of the U.S. postmark made by the U.S. Postal Service.

List of Designated PDSs and Designated Types of Delivery Service, Effective January 1, 2016:

Effective January 1, 2016, and until further notice, the following PDSs are designated PDSs and the following types of delivery service are designated types of delivery service for purposes of Conn. Gen. Stat. §12-39aa:

- **Federal Express (FedEx):**
 - FedEx First Overnight
 - FedEx Priority Overnight
 - FedEx Standard Overnight
 - FedEx 2 Day
 - FedEx International First Next Flight Out
 - FedEx International Priority
 - FedEx International First
 - FedEx International Economy
- **United Parcel Service (UPS):**
 - UPS Next Day Air Early AM
 - UPS Next Day Air
 - UPS Next Day Air Saver
 - UPS 2nd Day Air
 - UPS 2nd Day Air A.M.
 - UPS Worldwide Express Plus
 - UPS Worldwide Express

The designated PDSs previously listed in this document are not designated for any type of delivery service not listed. Consequently, the timely mailing as timely filing/payment rule of Conn. Gen. Stat. §12-39aa does

not apply to any other type of delivery service offered by the designated PDSs. Also, these designated PDSs are not permitted by the U.S. Postal Service to deliver items to a DRS Post Office box address. Only the U.S. Postal Service may deliver items to a DRS Post Office box address.

Label Information: When using the services of a designated PDS for purposes of the timely mailing as timely filing/payment provisions of Conn. Gen. Stat. §12-39aa, use the following address on the label for the delivery of documents or payments to DRS:

Department of Revenue Services
State of Connecticut
25 Sigourney Street Ste. 2
Harford, CT 06106-5032

Updated List of Designated PDSs and Designated Types of Delivery Service: In general, DRS accepts those PDSs and types of delivery service designated by the Secretary of the Treasury according to Internal Revenue Code (I.R.C.) §7502. While DRS will not designate a PDS or type of delivery service not designated by the Secretary of the Treasury, DRS acceptance of PDSs and types of delivery services designated by the Secretary of the Treasury is not automatic. Therefore, when the Secretary of the Treasury publishes a new list to add or remove a designated PDS or designated type of delivery service from the list published in a Notice or Internal Revenue Bulletin, DRS will also publish an updated list (with prospective effect only) indicating whether the addition or removal of a designated PDS or designated type of delivery service by the Secretary of the Treasury has been accepted by DRS for purposes of Conn. Gen. Stat. §12-39aa. DRS retains the power to disqualify a designated PDS or a designated type of delivery service, even if that PDS, or that type of delivery service, has not been removed from the current list of designated PDSs and designated types of delivery service published by the Secretary of the Treasury. In such circumstances, DRS will issue an updated list (with prospective effect only) indicating the designated PDS or designated type of delivery service that has been disqualified by DRS.

Special Rules to Determine Date Recorded or Marked by a Designated PDS: I.R.C. §7502(f)(2)(C) requires a designated PDS to either: (1) record electronically to its database the date on which an item was given to the designated PDS for delivery, or (2) mark that date on the cover of the item. Under Conn. Gen. Stat. §12-39aa, the date recorded or the date

marked under §7502(f)(2)(C) is treated as the postmark date for purposes of Conn. Gen. Stat. §12-39aa.

Where the Date Is Recorded Electronically: UPS records electronically the date on which an item was given to them for delivery. For items delivered by UPS after the due date prescribed by law for the items, the postmark date is presumed to be the day that precedes the delivery date by an amount of time that equals the amount of time it would normally take for an item to be delivered under the terms of the specific type of delivery service used (for example, two days before the actual delivery date for a two-day delivery service). Taxpayers who wish to prove otherwise will need to show that the date recorded in the electronic database is on or before the due date. For example, a taxpayer could obtain written confirmation, produced and issued by the designated PDS before the expiration of the period for storing the date recorded in the designated PDS's electronic database. Taxpayers who wish to maintain this type of proof for their records should request it from the designated PDS before the expiration of the PDS's data storage period. UPS has entered into an agreement with the I.R.S. that requires them to store (electronically or by microfiche) the dates recorded in their electronic data bases for at least six months. Although UPS may choose to store the dates for more than six months, the agreement does not require them to do so. Prior to the expiration of the data storage period, senders or recipients may contact UPS for information about the date recorded to the electronic database. The toll-free telephone number for UPS (all designated services) is 1-800-742-5877.

Where the Date Is Marked on the Cover: Except as otherwise provided in Option 2 under *Special Rule for FedEx International Priority and FedEx International First* below, FedEx applies an electronically generated label to the cover of all items given to FedEx for delivery, including those items that already have an airbill attached. The date on which an item is given to FedEx for delivery is marked on the label. There are two types of labels, each of which is distinguishable from the other. One type of label is generated and applied to an item by a FedEx employee. The other type of label is generated (using computer software or hardware provided by FedEx) and applied to an item by the customer. The date treated as the postmark date for purposes of Conn. Gen. Stat. §12-39aa is determined under the following rules:

- If an item has a label generated and applied by a FedEx employee, the date marked on that label is treated as the postmark date for purposes of Conn.

Gen. Stat. §12-39aa regardless of whether the item also has a label generated and applied by the customer, **or**

- If an item has a label generated and applied by the customer, the date marked on the label is treated as the postmark date for purposes of Conn. Gen. Stat. §12-39aa if the item is received within the normal delivery time. (Normal delivery time is one day for FedEx Priority Overnight and FedEx Standard Overnight or two days for FedEx 2 Day.) If an item is not delivered within the normal delivery time, the person required to file the document or to make the payment must establish: (1) that the item was actually either given to, or picked up by, a FedEx employee on or before the due date, and (2) the cause of the delay in delivery of the document or payment. The information recorded electronically to the database of FedEx (in the regular course of its business) may be used to show that the item was actually given to or picked up by a FedEx employee on or before the due date when an item has a label generated and applied by a customer, or when an item has a label generated and applied by a FedEx employee, but the date is illegible or otherwise unavailable.

Special Rule for FedEx International Priority and FedEx International First: For FedEx International Priority and FedEx International First, FedEx will either:

1. Apply a label to the cover of an item given to FedEx for delivery with the date on which the item was given to Fed Ex marked on the label. In this case, the rules discussed in *Where the Date Is Marked on the Cover* apply to determine the postmark date of the item, **or**
2. Record electronically the date on which the item was given to FedEx for delivery. If FedEx records electronically the date on which the item was given to FedEx for delivery, the rules discussed in *Where the Date Is Recorded Electronically* apply to determine the postmark date of the item. Prior to the expiration of the data storage period, senders or recipients may contact FedEx at 1-800-463-3339 for information about the date recorded to the electronic data base.

Effect on Other Documents: This Policy Statement modifies and supersedes **Policy Statement 2012(2)**, *Designated Private Delivery Services and Designated*

Types of Service, which may not be relied upon on or after the date of issuance of this Policy Statement.

Effect of This Document: A Policy Statement explains in depth a current Department of Revenue Services (DRS) position, policy, or practice affecting the tax liability of taxpayers

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

Select **Option 6** to speak to a representative.

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** or call **860-297-4753** (from anywhere).

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** to file a variety of tax returns and extensions, as well as to pay taxes or bills over the Internet. Visit the DRS website at www.ct.gov/DRS and select an option from the list on the *TSC* image.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, *TSC-BUS* Online Filing Alerts, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select e-Alerts from the left navigation bar.