**Section 2725.11 Use of Private Messenger Services**

For purposes of Section 2725.10, any date recorded or marked by a designated delivery service, recognized as such by the Internal Revenue Service (IRS) pursuant to 26 USC 7502(f), shall be treated as the postmark placed on an envelope by the United States Postal Service. IRS Notice 2004-83 (modifying Notice 2002-62), effective January 1, 2005, provides the list of designated delivery services and is subject to further revision by the IRS. Should there be additional or superseding IRS notices, procedures or other documents that are promulgated in the future, this Section will be amended accordingly. Until such time as this Section is amended, only those recognized designated delivery services in IRS Notice 2004-83 (modifying Notice 2002-62), effective January 1, 2005, shall be acceptable.

EXAMPLE: The employer is required to file its quarterly wage report for the first quarter of 2009 by April 30, 2009. On April 30, 2009, ABC Messenger Service records that it has received the wage report from the employer for delivery to the Agency. On May 1, 2009, ABC Messenger Service delivers the wage report to the Agency. A penalty will be assessed against this employer unless the IRS officially recognizes ABC Messenger Service as a designated delivery service at the time.

(Source: Added at 33 Ill. Reg. 9641, effective July 1, 2009)