

R861. Tax Commission, Administration.

R861-1A. Administrative Procedures.

R861-1A-44. Definition of Delivery Service Pursuant to Utah Code Ann. Section 59-1-1404.

For purposes of determining the date on which a document has been mailed under Section 59-1-1404, “delivery service” means the following delivery services the Internal Revenue Service has determined to be a designated delivery service under Section 7502, Internal Revenue Code:

- (1) DHL Express (DHL):
 - (a) DHL Same Day Service;
 - (b) DHL Next Day 10:30 a.m.;
 - (c) DHL Next Day 12:00 p.m.;
 - (d) DHL DHL Next Day 3:00 p.m.; and
 - (e) DHL 2nd Day Service;
- (2) Federal Express (FedEx):
 - (a) FedEx Priority Overnight;
 - (b) FedEx Standard Overnight;
 - (c) FedEx 2 Day;
 - (d) FedEx International Priority; and
 - (e) FedEx International First; and
- (3) United Parcel Service (UPS):
 - (a) UPS Next Day Air;
 - (b) UPS Next Day Air Saver;
 - (c) UPS 2nd Day Air;
 - (c) UPS 2nd Day Air A.M.;
 - (d) UPS Worldwide Express Plus; and
 - (e) UPS Worldwide Express.

KEY: developmentally disabled, grievance procedures, taxation, disclosure requirements

Effective: 9/17/2009