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USPS Postmark Changes Could Impact Tax Filing Deadlines

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A couple of years ago, I wrote a blog about the importance of sending any correspondence to the Internal Revenue Service via Registered or Certified Mail or by an approved overnight courier, rather than relying solely on the regular USPS First-Class postmark to determine timely mailing. I like to know the IRS receives what I send. On more than a few occasions, the IRS loses mail, and the only evidence of receipt is the return receipt or proof of delivery. Recently, the USPS announced an upcoming change to its postmark date system, effective December 24, 2025. This change makes it even more critical that taxpayers and their representatives use Registered or Certified mail, or an approved overnight courier, when filing a federal tax return.

Here is why this change matters. “Postmarks are generally applied by the Postal Service via automation on machines in originating processing facilities but may also be applied manually by Postal Service personnel at those facilities, or by a Postal Service employee at a retail unit when a customer presents a mailpiece at a retail counter and requests a postmark.” *FR Doc. 2025-20740.*

Under the USPS’s current system, the postmark reflects the date the mail is given to the USPS, i.e., handed to a USPS employee at a USPS counter or placed in an official USPS mailbox. Under IRC § 7502, a return is considered timely filed if it is postmarked on or before the due date of the return. For example, in 2025, the filing deadline for an individual taxpayer who did not request an automatic extension was April 15, 2025. Under the USPS’s current system, if the taxpayer mailed the return on April 15, 2025 by depositing the return, with sufficient postage, in an official USPS mailbox prior to the last mail pickup posted on the USPS mailbox, the return would have been postmarked April 15, 2025. It would be considered timely filed even if the return was not received by the IRS until days or weeks later.

However, under the soon to be implemented USPS change, a machine-applied postmark indicates the date of the "first automated processing operation" at a processing facility, which may be later than the date the mail was dropped off, which could happen anytime but particularly during periods of high volume, i.e., April 15 (March 15 for calendar year tax year corporate and partnership taxpayers). With this change, even if the return were deposited into a USPS official mailbox, the return may not be postmarked with the official USPS postmark ***until after the filing deadline*** when the return was processed in a processing facility. Still, because most postmarks are applied at processing facilities, the postmark does not represent either the place or date on which the USPS first accepted possession of the mailed return. This means the return would not be considered timely filed, and failure to file penalties and interest would be assessed by the IRS.

With this USPS change, an ounce of prevention is worth more than a pound of cure. Mail returns, Register or Certified mail, and get a hand-cancelled receipt, or use an approved overnight courier with an approved level of service. And just in case you were wondering, the postmark on the office postage machine is never sufficient.

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