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New USPS Postmark Procedures May Result in Late Filing Penalties

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Scope: All Tax and Legal Deadlines (IRS and State Filings, Payments, Legal Notices, Contracts)

For decades, taxpayers and legal professionals have relied on the “mailbox rule”: if a document is dropped in a USPS collection box by the deadline, it is considered timely filed. **This is no longer a safe assumption.**

What Has Changed?

The USPS has clarified its procedures that prioritize automated regional processing. As a result:

- **Processing vs. Acceptance:** Most mail is no longer postmarked at your local post office. It is transported to a regional hub. The postmark date now reflects the day it was received at the processing facility, rather than the day it was dropped in a mailbox or taken to the post office.
- **The Multi-Day Gap:** If you drop a return in a blue mailbox on the April 15 deadline, it may not reach a regional center or be processed until a day or two later.
- **IRS and State Agency Consequences:** The IRS and state agencies strictly use the postmark date to determine timeliness. A delay at a USPS facility could result in your filing being deemed late, triggering penalties and interest.

How to Protect Your Filings

To ensure your documents are recognized as timely, we recommend the following actions:

1. **Request a Manual Postmark:** If you use regular mail, go to a USPS retail counter and request a manual “round date” postmark. This provides a hand-stamped date of the day you handed over the item.
2. **Use Certified or Registered Mail:** These options remain reliable for proof of mailing. The stamped receipt provided at the counter is statutory evidence of the mailing date.
3. **Transition to Electronic Filing and Payments:** E-filing and electronic payments provide an immediate, digital timestamp and avoid USPS processing delays.
4. **Avoid the “Blue Box”:** Do not use street collection boxes for important deadlines. Pickup and transportation times are often unpredictable.
5. **Utilize Approved Private Carriers:** For certain documents, using IRS-approved private delivery services (such as specific FedEx or UPS services) provides reliable, date-certain tracking.

Next Steps

Please review upcoming deadlines. If you typically mail your documents, we recommend mailing them at least **one week in advance** or switching to electronic submission.

If you have questions about USPS postmark procedures, please contact Rachel Johnson, tax manager, at Gould & Ratner.