



## US POSTAL SERVICE DISRUPTS "MAILBOX" RULE FOR TAX FILING AND PAYMENT DEADLINES

January 6, 2026

Under IRC § 7502, a tax return, refund claim or tax payment is deemed to be filed or paid on the date of the postmark stamped on the envelope in which it was mailed even if received by the IRS days or weeks later. This is commonly referred to as the "mailbox rule" because prior to December 24, 2025, the US Postal Service (USPS) postmark used to indicate the date the mail was dropped in a mailbox or submitted at the post office counter.

On November 24, the USPS announced that effective December 24, 2025, the USPS postmark will show the date the envelope is processed at a regional processing center, by default, unless the customer requests the local post office to manually apply the postmark on the mailpiece at the time of mailing. This change could mean a postmark which is later than the date the envelope is put in the local mailbox due to location of the processing center relative to the mailbox, the volume of mail being processed on a particular day (e.g., April 15) and weekend and holiday delays.

The USPS suggests three options for proof of filing mailing:

- **Buy postage at a retail counter:** the Postage Validation Imprint label stamped on the envelope indicates the date of acceptance;
- **Request a manual postmark:** customers who want a postmark dated when the USPS first accepts possession of their mailpiece may request a manual postmark at any post office for no extra charge; and
- **Purchase a Certificate of Mailing:** a Certificate of Mailing (e.g., Registered or Certified Mail) provides evidence that an individual mailpiece has been presented for mailing.

A dated receipt from an approved overnight courier service is also an acceptable form of proof of mailing date. However, pre-printed labels, such as those from self-service kiosks, only indicate when the postage was purchased and do not qualify as a postmark for the purpose of verifying the date of USPS acceptance.

It should also be noted that under federal law, a charitable contribution is considered to be made on the date of the postmark if mailed to the charity. For year-end giving, the deduction would technically shift to the following year if the postmark reflects a January processing date.

For years, taxpayers have relied on the mailbox rule to support the timeliness of their tax filing or payment. With the recent change in the timing of postmarks, the time and manner of mailings need to be more carefully considered to avoid missed deadlines, late filing fees, interest charges and tax penalties.

If you have any questions regarding this alert, please contact your Cummings & Lockwood private clients attorney.