

# Client Alert: Mailbox Rule – Changes Impacting Determination of Timely Filing

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Recent changes in the internal processes of the United States Post Service (USPS) impact reliance on the “mailbox rule.” Under the mailbox rule, a letter properly deposited in a postal mailbox or with the postal carrier is presumed to have been delivered to the addressee as of the date of acceptance.

USPS revised protocols clarify that a postmark may reflect the date of automated processing, when the mail reaches a processing facility, rather than the date it was deposited with the postal office. This distinction creates potential exposure under the mailbox rule, where timeliness is generally determined by the postmark date.

The revised guidance further explains that customers seeking a postmark that aligns with the date of mailing should present the mail at a post office and request a manual postmark.

Under Internal Revenue Code Section 7502, the USPS postmark is deemed to be the filing or payment date, even if the IRS receives the item after the statutory deadline.

## Key requirements to rely on the postmark date under Section 7502 are:

- The USPS postmark must bear a date on or before the prescribed deadline; and
- The mailing must be deposited within the United States within the prescribed time.

This understanding is critical considering USPS’s clarification that most postmarks are applied at processing facilities and may reflect the date of automated processing rather than the date the mail was deposited.

Given these changes, taxpayers should consider adjusting their filing practices. As mentioned, when using regular mail, present the item at a local postal office and request a hand stamped postmark date for when it was accepted by the USPS. Consider using certified mail or similar services requiring signature, and use electronic filing methods when available. Equally important, avoid putting time-sensitive mail in collection boxes due to their unpredictable pickup and transportation schedules.

These changes are effective as of January 18, 2026, and awareness of these operational changes can help mitigate unnecessary risks and ensure compliance with filing requirements.

If you have any further questions regarding the mailbox rule, please contact [Taimoor Choudhry](#).