

## ***MEMORANDUM***

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**DATE:** February 27, 2026  
**TO:** All Clients  
**FROM:** Bender, Ciccotto & Co., CPA's, LLP  
**RE:** USPS postmark changes

Beginning December 24, 2025, the United States Postal Service (USPS) quietly implemented significant updates to how postmarks are defined and applied. These changes affect taxpayers who mail in their tax payments and may put them at risk of late filing penalties if they rely on old assumptions about postmark timing.

Historically, if taxpayers deposited their tax payments in a mailbox or handed them to USPS on the due date, the postmark would reflect that day. This is no longer the case.

According to the USPS's updated Domestic Mail Manual, the postmark date now reflects the moment the envelope is first processed by an automated USPS sorting facility, not the moment the taxpayer hands over the envelope or drops it off.

This means that:

- A tax payment dropped in a mailbox on April 15 could be sent to a regional processing center and not receive a postmark until April 16 or later.
- Local offices and collection boxes are no longer tied to same-day postmark expectations.
- USPS explicitly warns that the postmark date may not match the date the customer mailed the item, due to transportation delays and consolidated processing operations.

This inconsistency puts taxpayers at risk because the IRS still uses the postmark date, not the mailing date, to determine the date the tax payment is made.

If taxpayers are mailing in a tax payment, they should use a method that provides reliable, date-specific evidence:

- Visit a USPS retail counter and request a manual "round date" postmark. This is the only way to ensure the postmark reflects the actual date of mailing.
- Use Certified Mail, Registered Mail, or a Certificate of Mailing for proof.
- Mail early, avoiding last minute tax payments by check altogether.

Unlike mailed tax payments, electronic tax payments are timestamped the moment the IRS receives them electronically, meaning:

- No dependency on USPS operations, delays, or postmark accuracy.
- Immediate confirmation of submission.
- Guaranteed proof of a tax payment date, eliminating disputes about timeliness.
- Lower risk of penalties — especially critical during deadline-heavy periods.

With the new USPS system, electronic tax payments have become the most reliable and secure method for ensuring timely submission and avoiding the potentially higher financial consequences of late tax payments.