



This Week in State Tax (TWIST)

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Multistate: States issue cautionary warning in wake of USPS guidance on postmark changes

Several states have issued warnings intended to help taxpayers avoid the late filing of tax returns and payments due to recent clarifications issued by the U.S. Postal Service (USPS) regarding postmarks. The recent update to the USPS Domestic Mail Manual clarifies that a postmark date reflects the date on which the mail is first processed at a postal facility, not when it is placed in a mailbox or collected by a carrier. The result of this policy is that an item may not be postmarked on the day it was mailed. Many states use postmarks to determine whether a return or payment was submitted timely, meaning this change may affect the date on which such items are deemed to have been received by a taxing authority. In response, some states have released guidance on steps taxpayers can take to avoid unanticipated late-filing or late-payment penalties. Generally, these states encourage taxpayers to use electronic filing options when available, mail paper returns and payments early, or use a USPS over-the-counter option (such as requesting a hand-stamped postmark, buying postage with a printed shipping label, obtaining a certificate of mailing, or sending by registered or certified mail.) States that have issued guidance of this nature include: [Alabama](#), [Florida](#), [Illinois](#), [Louisiana](#), [Texas](#), and [Wisconsin](#).

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