

## United States Postal Service Changes to Postmarks

### Overview of USPS Postmark Changes

The United States Postal Service (the "USPS") announced changes to the application of postmarks that may affect whether certain Tennessee tax filings mailed to the Department of Revenue (the "Department") are considered timely.

Effective December 24, 2025, the USPS postmark date will not necessarily indicate the first day that the USPS had possession of a piece of mail. Rather, the postmark date will generally apply when the piece of mail is first processed at a postal facility.

### Impact on Tennessee Law

To determine whether a filing is timely, the Department looks to the document's postmark date. The changes to the USPS postmark application do not alter Tennessee's laws or guidance governing the timeliness of mailed tax documents or payments.

### Tennessee Tax Filings and Payments

To avoid issues related to USPS's changes in postmark application, the Department recommends that taxpayers submit documents, including tax returns and payments, electronically through the Tennessee Taxpayer Access Point ([TNTAP](#)).

Taxpayers who choose to mail documents to the Department should be aware that the USPS postmark date may not reflect the date the documents were dropped off at a post office.

For example, Taxpayer A's business tax return is due on April 15. Taxpayer A places their tax return in the mailbox at the post office on April 15. The USPS processes the envelope on April 17 and postmarks it on April 17. The return would be late and subject to a penalty.

Taxpayers who choose to mail documents to the Department are encouraged to do so well in advance of the filing deadline. If filing documents close to a deadline, taxpayers may request that the USPS manually postmark their mail or send it through certified or registered mail.

### For More Information

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue). Click on Revenue Help to search for answers or to submit an information request to one of our agents.

### References

Tenn. Code Ann. § 67-1-107. [90 Fed. Reg. 52883](#).