

§ 7502. Timely mailing treated as timely filing and paying**(a) General rule****(1) Date of delivery**

If any return, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under authority of any provision of the internal revenue laws is, after such period or such date, delivered by United States mail to the agency, officer, or office with which such return, claim, statement, or other document is required to be filed, or to which such payment is required to be made, the date of the United States postmark stamped on the cover in which such return, claim, statement, or other document, or payment, is mailed shall be deemed to be the date of delivery or the date of payment, as the case may be.

(2) Mailing requirements

This subsection shall apply only if—

(A) the postmark date falls within the prescribed period or on or before the prescribed date—

(i) for the filing (including any extension granted for such filing) of the return, claim, statement, or other document, or

(ii) for making the payment (including any extension granted for making such payment), and

(B) the return, claim, statement, or other document, or payment was, within the time prescribed in subparagraph (A), deposited in the mail in the United States in an envelope or other appropriate wrapper, postage prepaid, properly addressed to the agency, officer, or office with which the return, claim, statement, or other document is required to be filed, or to which such payment is required to be made.

(b) Postmarks

This section shall apply in the case of postmarks not made by the United States Postal Service only if and to the extent provided by regulations prescribed by the Secretary.

(c) Registered and certified mailing; electronic filing**(1) Registered mail**

For purposes of this section, if any return, claim, statement, or other document, or payment, is sent by United States registered mail—

(A) such registration shall be prima facie evidence that the return, claim, statement, or other document was delivered to the agency, officer, or office to which addressed; and

(B) the date of registration shall be deemed the postmark date.

(2) Certified mail; electronic filing

The Secretary is authorized to provide by regulations the extent to which the provisions of paragraph (1) with respect to prima facie evidence of delivery and the postmark date shall apply to certified mail and electronic filing.

(d) Exceptions

This section shall not apply with respect to—
(1) the filing of a document in, or the making of a payment to, any court other than the Tax Court,

(2) currency or other medium of payment unless actually received and accounted for, or

(3) returns, claims, statements, or other documents, or payments, which are required under any provision of the internal revenue laws or the regulations thereunder to be delivered by any method other than by mailing.

(e) Mailing of deposits**(1) Date of deposit**

If any deposit required to be made (pursuant to regulations prescribed by the Secretary under section 6302(c)) on or before a prescribed date is, after such date, delivered by the United States mail to the bank, trust company, domestic building and loan association, or credit union authorized to receive such deposit, such deposit shall be deemed received by such bank, trust company, domestic building and loan association, or credit union on the date the deposit was mailed.

(2) Mailing requirements

Paragraph (1) shall apply only if the person required to make the deposit establishes that—

(A) the date of mailing falls on or before the second day before the prescribed date for making the deposit (including any extension of time granted for making such deposit), and

(B) the deposit was, on or before such second day, mailed in the United States in an envelope or other appropriate wrapper, postage prepaid, properly addressed to the bank, trust company, domestic building and loan association, or credit union authorized to receive such deposit.

In applying subsection (c) for purposes of this subsection, the term “payment” includes “deposit”, and the reference to the postmark date refers to the date of mailing.

(3) No application to certain deposits

Paragraph (1) shall not apply with respect to any deposit of \$20,000 or more by any person who is required to deposit any tax more than once a month.

(f) Treatment of private delivery services**(1) In general**

Any reference in this section to the United States mail shall be treated as including a reference to any designated delivery service, and any reference in this section to a postmark by the United States Postal Service shall be treated as including a reference to any date recorded or marked as described in paragraph (2)(C) by any designated delivery service.

(2) Designated delivery service

For purposes of this subsection, the term “designated delivery service” means any delivery service provided by a trade or business if such service is designated by the Secretary for purposes of this section. The Secretary

may designate a delivery service under the preceding sentence only if the Secretary determines that such service—

(A) is available to the general public,

(B) is at least as timely and reliable on a regular basis as the United States mail,

(C) records electronically to its data base, kept in the regular course of its business, or marks on the cover in which any item referred to in this section is to be delivered, the date on which such item was given to such trade or business for delivery, and

(D) meets such other criteria as the Secretary may prescribe.

(3) Equivalents of registered and certified mail

The Secretary may provide a rule similar to the rule of paragraph (1) with respect to any service provided by a designated delivery service which is substantially equivalent to United States registered or certified mail.

(Aug. 16, 1954, ch. 736, 68A Stat. 895; Pub. L. 85-866, title I, §89(a), Sept. 2, 1958, 72 Stat. 1665; Pub. L. 89-713, §5(a), Nov. 2, 1966, 80 Stat. 1110; Pub. L. 90-364, title I, §106(a), June 28, 1968, 82 Stat. 266; Pub. L. 94-455, title XIX, §§1906(a)(49), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1831, 1834; Pub. L. 95-147, §3(b), Oct. 28, 1977, 91 Stat. 1228; Pub. L. 98-369, div. A, title I, §157(a), July 18, 1984, 98 Stat. 695; Pub. L. 99-514, title XVIII, §1811(e), Oct. 22, 1986, 100 Stat. 2833; Pub. L. 104-168, title XII, §1210, July 30, 1996, 110 Stat. 1474; Pub. L. 105-206, title II, §2003(b), July 22, 1998, 112 Stat. 725.)

AMENDMENTS

1998—Subsec. (c). Pub. L. 105-206 inserted “; electronic filing” after “mailing” in heading and amended text of subsec. (c) generally. Prior to amendment, text read as follows:

“(1) REGISTERED MAIL.—For purposes of this section, if any such return, claim, statement, or other document, or payment, is sent by United States registered mail—

“(A) such registration shall be prima facie evidence that the return, claim, statement, or other document was delivered to the agency, officer, or office to which addressed, and

“(B) the date of registration shall be deemed the postmark date.

“(2) CERTIFIED MAIL.—The Secretary is authorized to provide by regulations the extent to which the provisions of paragraph (1) of this subsection with respect to prima facie evidence of delivery and the postmark date shall apply to certified mail.”

1996—Subsec. (f). Pub. L. 104-168 added subsec. (f).

1986—Subsec. (e)(3). Pub. L. 99-514 substituted “any tax” for “the tax”.

1984—Subsec. (e)(3). Pub. L. 98-369 added par. (3).

1977—Subsec. (e). Pub. L. 95-147 substituted “, trust company, domestic building and loan association, or credit union” for “or trust company” in three places.

1976—Subsec. (b). Pub. L. 94-455, §1906(a)(49), (b)(13)(A), substituted “United States Postal Service” for “United States Post Office” after “made by the”, and struck out “or his delegate” after “Secretary”.

Subsecs. (c)(2), (e)(1). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

1968—Subsec. (e). Pub. L. 90-364 added subsec. (e).

1966—Subsec. (a). Pub. L. 89-713 inserted filing of tax returns and the payments of tax to the list of operations to which the timely-mailing-timely-filing provisions of the subsec. apply and altered the subsec. structurally by dividing its provisions into pars. (1) and (2).

Subsec. (b). Pub. L. 89-713 substituted “Postmarks” for “Stamp machine” in heading.

Subsec. (c). Pub. L. 89-713 inserted returns and payments to the list of operations to which the timely-mailing-timely-filing provisions apply and altered par. (1) structurally by dividing its provisions into subpars. (A) and (B).

Subsec. (d). Pub. L. 89-713 designated existing provisions as par. (1) and added pars. (2) and (3).

1958—Subsec. (c). Pub. L. 85-866 designated existing provisions as par. (1) and added par. (2).

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Section 157(b) of Pub. L. 98-369 provided that: “The amendment made by this section [amending this section] shall apply to deposits required to be made after July 31, 1984.”

EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-147 applicable to amounts deposited after Oct. 28, 1977, see section 3(c) of Pub. L. 95-147, set out as a note under section 6302 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1906(d)(1) of Pub. L. 94-455, set out as a note under section 6013 of this title.

EFFECTIVE DATE OF 1968 AMENDMENT

Section 106(b) of Pub. L. 90-364 provided that: “The amendment made by subsec. (a) [amending this section] shall apply only as to mailing occurring after the date of the enactment of this Act [June 28, 1968].”

EFFECTIVE DATE OF 1966 AMENDMENT

Section 5(c) of Pub. L. 89-713 provided that: “The amendments made by this section [amending this section] shall apply only if the mailing occurs after the date of the enactment of this Act [Nov. 2, 1966].”

EFFECTIVE DATE OF 1958 AMENDMENT

Section 89(d) of Pub. L. 85-866 provided that: “This section [amending this section and sections 167, 6164, 6212, 6532, and 7455 of this title] shall apply only if the mailing occurs after the date of the enactment of this Act [Sept. 2, 1958].”

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

PROVISIONS OF INTERNAL REVENUE CODE OF 1939

Section 89(c) of Pub. L. 85-866 provided that: “In applying any provision of the Internal Revenue Code of 1939 which requires, or provides for, the use of registered mail, the reference to registered mail shall be treated as including a reference to certified mail.”

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 7851 of this title.

§ 7503. Time for performance of acts where last day falls on Saturday, Sunday, or legal holiday

When the last day prescribed under authority of the internal revenue laws for performing any