



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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CC:DOM:IT&A:4BTaylor
WTA-N-102005-00

MEMORANDUM FOR ACTING NATIONAL DIRECTOR (SUBMISSION
PROCESSING)
OP:FS:S

FROM: Acting Assistant Chief Counsel (Income Tax & Accounting)
CC:DOM:IT&A

SUBJECT: USPS Delivery Confirmation

This is in response to your request for guidance, dated January 27, 2000, regarding the United States Postal Service's (USPS) Delivery Confirmation. On January 20, 2000, we met with Raymond Sausville from your office and several representatives from USPS concerning the use of Delivery Confirmation for filing tax returns this filing season. You have asked us to determine if USPS's new Delivery Confirmation provides taxpayers the same protections as registered mail or certified mail for purposes of proving the postmark date and delivery as provided under § 7502 of the Internal Revenue Code.

Delivery Confirmation is a service currently offered by USPS for the purpose of allowing customers to track and verify the delivery of their packages. Delivery Confirmation is only available for Priority Mail and Parcel Post. Postal employees track Delivery Confirmation information by scanning a bar-coded label that is affixed to the envelope. The information is then transmitted to a central database where it can be accessed by customers using USPS's web site on the Internet or by calling a specified number.

The general rule for when a document is considered filed is when the document is physically delivered to and received by the Service. See United States v. Lombardo, 241 U.S. 73, 76 (1916). Section 7502(a) of the Code provides an exception to this general rule if a document is delivered by USPS, received by the Service after the prescribed due date, and the envelope in which the document is delivered is postmarked on or before the prescribed due date. In such instances the filing date is deemed to be the postmark date, so that timely mailing is considered timely filing (postmark rule). In the case of registered or certified mail, if there is a conflict or uncertainty with respect to the postmark on the envelope, the

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date of registration or the postmark on the certified receipt, respectively, will be treated as the postmark date. See § 7502(c) and § 301.7502-1(c) of the Regulations on Procedure and Administration. Additionally, under § 7502(c) and § 301.7502-1(e), proof of registration or a certified mail receipt is prima facie evidence that the document was delivered to the Service.

The postmark on an envelope sent by Delivery Confirmation is an official USPS postmark. The Delivery Confirmation process does not alter the process used by USPS to place a postmark on the outside envelope. Thus, the postmark on the envelope for a document sent by Delivery Confirmation is a satisfactory postmark for purposes of § 7502(a) of the Code. [REDACTED]

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If you have any questions or concerns regarding this response, please contact Brad Taylor at (202) 622-4940.

HEATHER C. MALOY

By: _____
ROCHELLE L. HODES
Senior Technician Reviewer
Branch 4