

Daily Journal

www.dailyjournal.com

FRIDAY, APRIL 10, 2026

Please Mister Postman: what counts as mailed anymore?

The Beatles crooned about a longed-for letter, but under USPS's new rule, the date it's processed—not dropped off—determines timeliness, forcing taxpayers, voters and lawyers to rethink the centuries-old mailbox rule.

By Phyllis W. Cheng

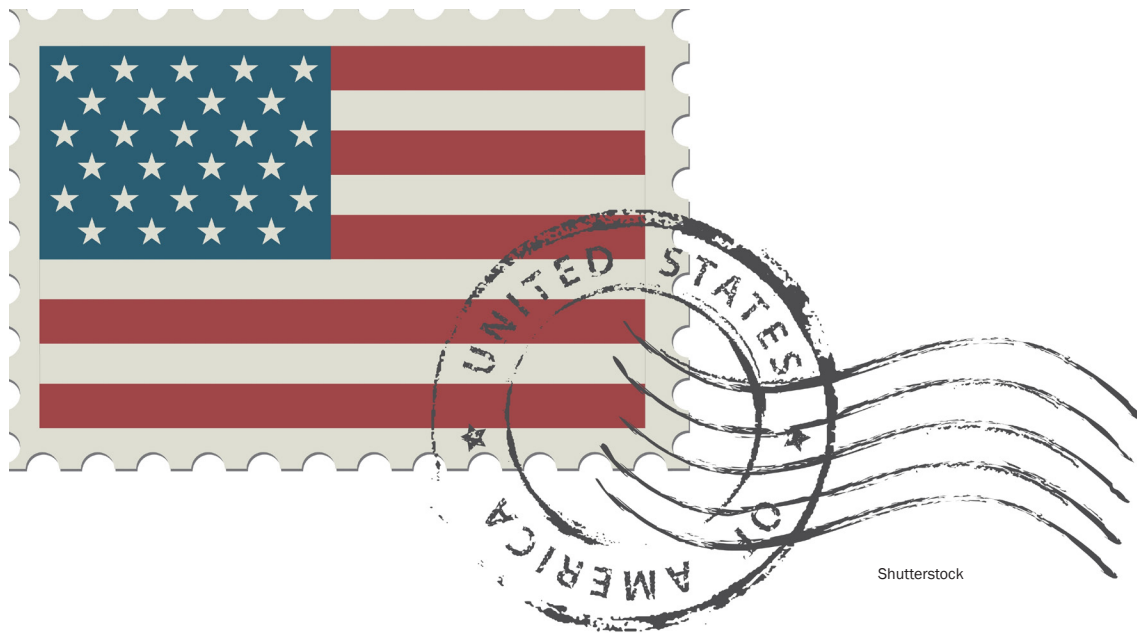
“Wait a minute, Mister Postman,” the Beatles once crooned about a longed-for letter that never arrived. Today, more than love letters are at stake. Under the United States Postal Service's new interpretation, “mailed” now means the date of processing—not the date of drop-off. See Domestic Mail Manual § 608.11.

For more than two centuries, the “mailbox rule,” rooted in British common law, has provided that acceptance of an offer is effective upon dispatch. The United States Supreme Court adopted this principle in *Rosenthal v. Walker*, 111 U.S. 185 (1884). Since then, courts, government agencies, and practitioners have relied on the rule to determine the timeliness of filings, the validity of contractual acceptances, the payment of taxes and compliance with statutes of limitation. In all these contexts, “mailing” has consistently meant the date an item is deposited with the postal service.

That understanding has now changed.

Effective Dec. 24, 2025, USPS revised its postmark policy so that the official postmark reflects the date an item is processed at a regional facility, rather than the date it is accepted at a local post office. Because processing may be delayed, the postmark date can now fall days after the item was deposited. As a result, documents mailed on a deadline may appear untimely.

The implications are immediate and significant. Taxpayers filing close to the deadline must now obtain manual postmarks or use certified or registered mail to ensure proof of timely mailing. Self-service kiosks



Shutterstock

offer no solution; they record only the date postage is purchased, not the processing date. Likewise, postage from private mailing machines does not control—the operative date remains the USPS processing date.

For the legal community, this shift creates substantial uncertainty. Court rules, statutes and regulations—many of which hinge on the concept of timely mailing—have not yet adapted. In California alone, references to “timely filing” and “mailing” permeate the codes and rules, underscoring the need for comprehensive review and revision.

Some agencies have begun to respond. The California Franchise Tax Board has issued guidance warning taxpayers of potential delays. Election officials and local governments have also raised concerns about ballot validity, urging voters to obtain hand-cancelled postmarks. Solano County, among others, has cautioned

that the new policy could expose voters and taxpayers to penalties if mail is processed after a deadline.

Practitioners and clients must take proactive steps to protect themselves:

- Request manual postmarks: Present mail at a retail counter and ask for hand cancellation showing the date of mailing.
- Mail early: Do not rely on same-day drop-off for deadline compliance.
- Use certified or registered mail: Obtain a dated receipt as proof of mailing.
- File electronically when possible: Electronic submissions provide a certificate of mailing: This offers independent verification of the mailing date.
- Avoid blue collection boxes: Pickup and processing delays may undermine timeliness.
- Avoid reliance on private postage meters: These do not determine the official postmark date.

Until the legal framework adjusts to this new reality, caution—not convenience—should guide mailing practices. In this environment, it is no longer enough to trust the mailbox rule. One must plan for the postman's delay.

Phyllis W. Cheng is a mediator at ADR Services, Inc.

