

**From the desk of
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Postmark Rule Did Not Apply to Late-Filed Tax Return Seeking Refund

Harrison (DC WI 1/9/2020) 125 AFTR 2d ¶2020-337

A tax return is generally deemed to have been filed when the IRS receives the return.

The IRS has used what is known as the postmark rule where a tax return is deemed to have been filed on the date of mailing but only if the postmark date is before the due date for the return.

A district tax court has held that the postmark rule did not apply to a late-filed tax return that sought a refund of taxes paid.

In the case of Mr. and Ms. Harrison where the taxpayers had paid income taxes throughout 2012 via withholding from their wages, they filed their tax returns late.

Their withholding exceeded the taxes due, and the taxpayers were claiming a refund of that excess amount.

They were granted an extension to file their 2012 income tax return to October 13, 2013.

They did not file a return by that due date.

Three years later on October 11, 2016 the taxpayers mailed their 2012 tax return via certified mail seeking a refund of taxes withheld.

The return was received by the IRS on October 17, 2016.

The IRS denied the taxpayers' refund claim in excess of the taxes being that to obtain a refund, a tax return must be filed no later than three years after the due date.

The IRS deemed the filing date to be the day it received the return, October 17, 2016.

The look-back period then extended back only until April 17, 2013 (three years plus extension).

The taxpayers contended that the filing date for their claim was the mailing date, October 11, 2016.

This would have extended the look-back period to April 11, 2013.

The district court held that since the tax return was filed late the postmark rule did not apply, therefore the filing date was the date the IRS received the return.

Bottom line, it is always best to file your tax returns timely especially if you anticipate receiving a refund.

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