

**DESCRIPTION OF H.R. 1152,  
THE “ELECTRONIC FILING AND PAYMENT FAIRNESS ACT”**

Scheduled for Markup  
by the  
HOUSE COMMITTEE ON WAYS AND MEANS  
on February 12, 2025

Prepared by the Staff  
of the  
JOINT COMMITTEE ON TAXATION



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## INTRODUCTION

The House Committee on Ways and Means has scheduled a committee markup for February 12, 2025, of H.R. 1152, the “Electronic Filing and Payment Fairness Act.” This document,<sup>1</sup> prepared by the staff of the Joint Committee on Taxation, provides a description of this bill.

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<sup>1</sup> This document may be cited as follows: Joint Committee on Taxation, *Description of H.R. 1152, the “Electronic Filing and Payment Fairness Act”* (JCX-4-25), February 10, 2025. This document can also be found on the Joint Committee on Taxation website at [www.jct.gov](http://www.jct.gov). All section references in the document are to the Internal Revenue Code of 1986, as amended (the “Code”), unless otherwise stated.

## **A. Application of Mailbox Rule to Documents and Payments Electronically Submitted to the Internal Revenue Service**

### **Present Law**

#### **In general**

Present law defines when a return, claim, statement, or other document, or payment sent pursuant to the Internal Revenue Code (the “Code”) is considered timely.<sup>2</sup> A document generally is considered timely filed and payment is considered timely made when the filing or payment is received by the Internal Revenue Service (the “IRS”) on or before the due date of the return. As discussed in further detail below, if the requirements of the Code are met, timely mailing is treated as timely filing and timely paying, colloquially known as the “mailbox rule.”<sup>3</sup>

If a document or payment is delivered by the United States Postal Service (“USPS”), the document or payment is considered timely if the postmark date falls on or before the prescribed due date, regardless of when it is deposited in the mail,<sup>4</sup> and if it is properly packaged and addressed with prepaid postage.<sup>5</sup> If the postmark is made other than by the USPS, the document or payment is timely if the postmark is legible and the agency receives it no later than it would normally receive mail of the same class sent through the USPS that is postmarked on the prescribed due date.<sup>6</sup> If a document or payment is sent by registered mail, the dated registration statement is prima facie evidence of delivery and the date of registration is deemed the postmark date.<sup>7</sup> If a document or payment is sent by certified mail, the postmark date is the date stamped on the receipt by the postal employee.<sup>8</sup> If a document or payment is sent by a private delivery service, the Secretary of the Treasury (the “Secretary”) may deem the delivery service as equivalent to the USPS for purposes of the mailbox rule, but only if the service is available to the general public, is as timely and reliable as USPS, records the date it receives mail for delivery, and meets other criteria prescribed by the Secretary.<sup>9</sup>

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<sup>2</sup> Sec. 7502(a), Treas. Reg. sec. 301.7502-1(a).

<sup>3</sup> Sec. 7502.

<sup>4</sup> Sec. 7502(a), Treas. Reg. sec. 301.7502-1(c)(1)(2).

<sup>5</sup> Sec. 7502(a)(2)(B), Treas. Reg. sec. 301.7502-1(c)(1)(2).

<sup>6</sup> Treas. Reg. sec. 301.7502-1(c)(1)(iii)(B).

<sup>7</sup> Sec. 7502(c)(1).

<sup>8</sup> Treas. Reg. sec. 301.7502-1(c)(2).

<sup>9</sup> Sec. 7502(f), Treas. Reg. sec. 301.7502-1(c)(3). Additionally, special rules apply to deposits required to be made to a financial institution. Sec. 7502(e).

## **Electronic filings and payments**

The mailbox rule, as set forth in the Code and regulations, does not cover electronic payments or electronic filings made other than through an electronic return transmitter. Instead, the mailbox rule applies only to mail delivered by the USPS, unless otherwise authorized by the Secretary. For electronic delivery, the Code authorizes the Secretary to define the postmark date and evidence of delivery regarding electronic filings, without mention of electronic payments.<sup>10</sup> Acting under such authorization, the Secretary has promulgated rules in the specific case of electronic return transmitters, deeming the electronic postmark date the date that an authorized electronic return transmitter receives the transmission of a taxpayer's electronically filed document on its host system, regardless of when it is received by the IRS.<sup>11</sup>

### **Description of Proposal**

The proposal defines when a return, claim, statement, or other document, or payment sent electronically is considered timely. The document or payment is considered timely if the date on which it is sent is on or before the due date of the filing or payment, regardless of the date on which the applicable agency, officer, or office receives the document or payment. The proposal requires the Secretary to promulgate rules necessary to apply the mailbox rule to electronic filing and payments by December 31, 2025.

### **Effective Date**

The proposal applies to any document or payment sent after December 31, 2025.

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<sup>10</sup> Sec. 7502(c)(2).

<sup>11</sup> Treas. Reg. sec. 301.7502-1(d)(1), (3)(ii). The Commissioner may authorize specific electronic return transmitters to provide taxpayers with electronic postmarks to acknowledge the date and time that the electronic return transmitter received the electronically-filed document. Treas. Reg. sec. 301.7502-1(d)(2).

## **B. Estimated Revenue Effects of the Proposal**

The proposal is estimated to have a negligible effect on Federal fiscal year budget receipts.