



Timely Filing and Postmarks

In response to requests from interested parties, the Colorado Department of Revenue, Division of Taxation, is providing guidance regarding the Department's acceptance of a postmark as evidence of timely filing. In December 2025, the United States Postal Service (USPS) updated its Domestic Mail Manual to improve public awareness of the postmark and the information it conveys. On its [website](#), the USPS explains:

The Postal Service has not changed and is not changing our postmarking practices, which have been consistent since we began moving away from hand-canceling every item at Post Offices decades ago. Postmarks will continue to be applied at processing facilities in the same manner and to the same extent as before, and will continue to contain the name or location of the facility that applied the postmark and the date on which the first automated processing operation was performed on that mailpiece.

While we are not changing our postmarking practices, we have made adjustments to our transportation operations that will result in some mailpieces not arriving at our originating processing facilities on the same day that they are mailed. This means that the date on the postmarks applied at our processing facilities may not necessarily match the date on which the mailpiece was collected by a letter carrier or dropped off at a retail location, including via a collection box.

In light of this guidance from the USPS, the Department is taking this opportunity to highlight the timely filing statutes and rules.

Legal Basis

Section 39-21-119, C.R.S., and the related Department rule, establishes the date of filing or payment for documents and payments transmitted through the United States mail. Pursuant to that section, any report, claim, tax return, statement, or other document required or authorized to be filed with, or any payment made to, the Executive Director of the Department of Revenue is deemed filed with and received by the Executive Director on the date shown by the cancellation mark stamped on the envelope or other wrapper containing the document required to be filed.

If a document or payment is mailed, but not received by the Executive Director, or is received with a cancellation mark that is illegible, erroneous, or omitted, it is deemed to have been filed and received on the date it was mailed only if the sender establishes by competent evidence that the document was deposited in the United States mails on or before the date due for filing. Competent evidence of mailing date includes: a certificate of mailing or any record authenticated by the United States Postal Service that the document or payment was sent by United States registered or certified mail. The date shown on the registration, certification, or certificate of mailing is deemed to be the postmark date.

These rules apply only if the document or payment was sent in an envelope or other appropriate wrapper that displayed sufficient prepaid postage and was properly addressed to the agency, officer, or office with which the document or payment was required to be filed or made.

Ensuring Timely Postmarking

As explained above, adjustments in USPS transportation operations may result in mail arriving at an originating processing facility after the day it is mailed. In these cases, the date on the postmark may not match the date on which the mail was collected by a letter carrier or dropped off at a retail location or collection box.

As required by statute, the Department will rely upon the postmark to establish the date of filing or payment. Taxpayers and practitioners filing or paying by mail should consider the risk of delay in applying the postmark

based upon these recent adjustments by the USPS. Options for ensuring that mail receives a postmark, and that the date of the postmark is the date of mailing, include:

- At any USPS retail counter, request a postal employee to manually postmark, or "hand-cancel," up to 50 items for free; or
- Use a certificate of mailing, or certified or registered mail services, to provide evidence of mailing.

Taking the steps described above on or before the due date will ensure that the postmark is applied timely and the document or payment is deemed received by the due date. In addition to these steps, taxpayers must ensure that:

- The document or payment was sent in an envelope or other appropriate wrapper;
- The envelope displayed sufficient prepaid postage; and
- The envelope listed the correct address.

Electronic Filing and Payment

Most returns may be filed using our free and secure Revenue Online system at Colorado.gov/RevenueOnline. Additional electronic filing options are available for certain tax and fee types. Revenue Online also offers several electronic payment options. Additional services include registering for accounts and licenses, protesting a notice or letter, responding to an inquiry, submitting a power of attorney form, and sending a secure message. Using these services will reduce errors and ensure that your documents and payments are securely and promptly transmitted to the Department.

Additional Resources

Statutes and Rules

- Section 39-21-119. Filing with executive director - when deemed to have been made.
- 1 CCR 201-1, Rule 39-21-119. Date Return or Payment Deemed Filed or Made When Sent by Mail.

Websites and Guidance Publications

- Tax.Colorado.gov
- Colorado.gov/RevenueOnline
- [USPS Postmarking FAQs](#)
- [USPS Delivering for America Plan](#)

Other Materials

- [Overview of Domestic Mail Manual Section 608.11.0 "Postmarks and Postal Possession"](#)