



## TAX BULLETIN 11-5

### *Virginia Department of Taxation*

June 8, 2011

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## **IMPORTANT INFORMATION REGARDING THE FILING OF TAX RETURNS AND PAYMENTS BY COMMERCIAL DELIVERY SERVICE**

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Pursuant to legislation enacted during the 2011 Session of the General Assembly, House Bill 2141 (*Acts of Assembly 2011*, Chapter 368), state and local tax returns and payments that are remitted by means of a recognized commercial delivery service are deemed timely filed, provided they are placed in an envelope or sealed container bearing a confirmation of shipment on or before midnight of the day the return or payment is due.

### Current Law with Respect to Tax Filings and Payments

Title 23 of the Virginia Administrative Code, § 10-20-30 provides

When remittance of a tax return or a tax payment is made by mail, receipt of the return or payment by the person with whom the return is required to be filed or the payment is required to be made shall constitute timely filing or payment, provided that (a) the tax return or tax payment is received in a sealed envelope with sufficient postage; and (b) the envelope bears a postmark on or before midnight of the day the return is required to be filed or the payment be made without penalty or interest.

The regulation defines "postmark" to mean the United States Post Office cancellation mark stamped upon the envelope, and to exclude a mark made by a postage meter under control of a person other than the U.S. Post Office.

New Law Effective July 1, 2011

The change in law requires both state and local taxing officials to treat tax returns or payment of taxes that are remitted by means of a recognized commercial delivery service, and bearing a confirmation date falling on or prior to the due date, the same as returns and payments delivered through the United States Postal Service.

Additional Information

For additional information, please visit TAX's website at [www.tax.virginia.gov](http://www.tax.virginia.gov). If you have any questions regarding this Tax Bulletin, you may also contact TAX at (804) 367-8037 or through the "Live Chat" service on TAX's website, [www.tax.virginia.gov](http://www.tax.virginia.gov).