



TIMELY FILED? MAILING YOUR TAX RETURN BY THE DUE DATE

«Send through
Swiss Post?»

«Using a designated
Private Delivery
Service?»

MAILING YOUR TAX RETURN BY THE DUE DATE – WHEN DOES THE IRS CONSIDER THAT IT IS **TIMELY FILED?**

Option 1: Mailing your return through Swiss Post

A tax return (or other tax form) that is postmarked by the U.S. mail service on or before the due date is considered to have been filed on or before that date and therefore timely filed.

From Switzerland, be sure you mail your tax return enough days in advance of the due date so that it arrives at the border point of the USA within the U.S. mail system by the due date. This equates to being postmarked by the U.S. mail service. The «Track Consignment» service offered by Swiss Post will provide you with proof of the date that your tax return arrives within the U.S. mail service.

Option 2: Using a designated Private Delivery Service

A tax return (or other tax form) delivered by a designated Private Delivery Service (PDS) that is dated by the delivery service on or before the due date is considered to have been filed on or before that date and therefore timely filed.

«Dated by the delivery service» means the date on which the envelope was given to the PDS for delivery. Proof of this delivery date should be retained by printing the tracking information from the electronic database of the PDS. Only the following Private Delivery Services are designated and recognized by the IRS:

- **DHL Express, DHL Express Worldwide, DHL Express Envelope**
- **FedEx International Next Flight Out, FedEx International Priority, FedEx International First, FedEx International Economy**
- **UPS Worldwide Express Plus, UPS Worldwide Express**

Private delivery services can only deliver to street addresses, not P.O. boxes. For taxpayers living outside of the U.S., you should deliver your return to the IRS center in Austin, at the following street address:

**IRS Submission Processing Center
3651 SIH35
Austin TX 78741
U.S.A.**

**Please don't hesitate to contact us for a consultation, if you have any questions. Tel.: +41 (0)44 212 40 60
We are looking forward to hearing from you.**