

Part III - Administrative, Procedural, and Miscellaneous

Patriots' Day Filings and Payments

Notice 2006-103

This notice provides guidance regarding the impact of Patriots' Day on the April 16, 2007 due date for filing Federal tax documents and making Federal tax payments. Individual income taxpayers residing in Maine, Massachusetts, New Hampshire, New York, Vermont, Maryland, and the District of Columbia have until Tuesday, April 17, 2007, to file documents in paper or electronic form that are otherwise due on April 16, 2007. These documents include U.S. individual income tax returns in the Form 1040 series and Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. Individual income taxpayers in these states and the District of Columbia also have until April 17, 2007, to make Federal tax payments otherwise due on April 16, 2007, including the first installment of estimated tax for tax year 2007.

The additional time provided in this notice for filing returns and paying tax is not available to individuals residing in other states, regardless of whether they file returns in paper or electronic form. Also, the additional time provided by this notice is not available for filing, or paying tax reported on, returns of taxpayers who are not individuals, such as Form 1041, U.S. Income Tax Return for Estates and Trusts, and

Form 1065, U.S. Return of Partnership Income, even though the taxpayer may be located in Massachusetts or Maine.

The principal author of this notice is John M. Moran of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this notice contact John M. Moran at (202) 622-4940 (not a toll-free call).