

IRS News Release

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Patriot's Day 2007 Gives Some Taxpayers Extra Tax Time

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WASHINGTON — Individuals in six eastern states and the District of Columbia will have an extra day until April 17, 2007, to file their 2006 returns and pay any taxes due according to the Internal Revenue Service.

In formal guidance (Notice 2006-103) released today, the IRS said that these taxpayers served by the Andover, Mass., IRS processing center will receive an additional day to file and pay because April 16, 2007, is Patriot's Day, a state holiday in Massachusetts. Thus, the April 17, 2007, deadline will apply to individuals in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont and the District of Columbia. To avoid confusion, all individuals in these states will get the extra day, even though in some cases, they are instructed to send payments or returns to locations outside Massachusetts. Accordingly, the April 17 deadline will apply to any of the following:

- 2006 federal individual income tax returns, whether filed electronically or on paper;
- Requests for an automatic six-month tax-filing extension, whether submitted electronically or on Form 4868;
- Tax year 2006 balance due payments, whether made electronically (direct debit or credit card) or by check;
- Individual estimated tax payments for the first quarter of 2007, whether made electronically or by check; and
- Individual refund claims for tax year 2003, where the regular three-year statute of limitations is expiring.

By law, filing and payment deadlines that fall on a Saturday, Sunday or legal holiday are timely satisfied if met on the next business day. Thus, since April 15 is a Sunday in 2007, taxpayers in most of the country will have until Monday, April 16, 2007, to file and pay. But Maine and Massachusetts observe the third Monday of April as Patriot's Day, which in 2007, falls on April 16. Earlier this year, taxpayers were similarly affected when April 15 fell on Saturday and Patriot's Day was the following Monday (April 17, 2006).

Notice 2006-103 will appear in Internal Revenue Bulletin 2006-47, dated Nov. 20, 2006.