

Part III - Administrative, Procedural, and Miscellaneous

Filing and Payment Due Date Requirements for Certain Northeastern Taxpayers Affected by Legal Holiday

Notice 2000-17

For taxpayers that reside in the northeastern states of Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont, and New York (except New York City, and the New York counties of Nassau, Rockland, Suffolk, and Westchester), this notice provides guidance regarding the due dates for filing federal tax returns (whether paper or electronic) and making federal tax payments. Generally, these northeastern taxpayers are instructed to send their federal tax returns to the Internal Revenue Service Center in Andover, Massachusetts. However, northeastern taxpayers who are making a payment with their federal tax return or automatic extension of time to file are instructed to send these documents and payments to Pittsburgh, Pennsylvania, and not to the Andover Service Center. These instructions may cause some confusion for the 2000 filing season because the due date for filing tax returns and making payments is Saturday, April 15, 2000, and Monday, April 17, 2000, is Patriots' Day, a legal holiday in Massachusetts and Maine, but not elsewhere.

To eliminate this confusion for these northeastern taxpayers for the 2000 filing season, federal tax returns (including the 1999 Form 1040, U.S. Individual Income Tax

Return), automatic extensions of time to file, and federal tax payments (including the payment of the first installment of estimated tax for 2000), which are due April 15, 2000, will be treated as timely if they are sent by April 18, 2000, to either the Andover Service Center or Pittsburgh, Pennsylvania, as instructed. This special treatment for the 2000 filing season is distinguished from the general Service position on due dates for filing and paying federal taxes set forth in Rev. Rul. 90-5, 1990-1 C.B. 189. See also Notice 95-17, 1995-1 C.B. 300.

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