

Section 7503.—Time for the Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday

26 CFR 301.7503-1(b): Time for Performance of Acts Where Last Day Falls on Saturday, Sunday, or Legal Holiday

(Also: Secs. 6072, 6151, 6654, 301.6091-2, Notice 2011-17)

Rev. Rul. 2015-13

ISSUE

Under the facts described below, by what date must the specified act be performed if the due date for A's income tax return and estimated tax payment falls on a Saturday, Sunday, or legal holiday?

FACTS

A, an individual who is a resident of Massachusetts, files A's federal income tax return on a calendar year basis. As an individual resident of Massachusetts, A is required by Internal Revenue Service (IRS) forms and instructions to file A's return at the Kansas City, MO, Internal Revenue Service Campus. A also makes installment payments of estimated income tax for the calendar year. As a resident of Massachusetts, A is required by IRS forms and instructions to send A's estimated income tax payments to Hartford, CT.

In this situation, April 15 falls on the third Friday in April. Emancipation Day, April 16, is a legal holiday in the District of Columbia. The following Monday, April 18, is Patriots' Day, a legal holiday in Massachusetts and Maine but not in any other state.

## LAW AND ANALYSIS

Section 6151(a) of the Internal Revenue Code (Code) provides that when a return of tax is required, the person required to make the return shall pay the tax at the time and place fixed for filing the return.

Section 6072(a) of the Code provides that individual income tax returns made on the basis of the calendar year shall be filed on or before the 15th day of April following the close of the calendar year.

Section 6654(c) of the Code provides that the due date for the first required installment payment of estimated income tax is April 15.

Section 7503 of the Code provides that, when April 15 falls on a Saturday, Sunday, or legal holiday, a return is considered timely filed if it is filed on the next succeeding day that is not a Saturday, Sunday, or legal holiday. The term “legal holiday” includes a legal holiday observed in the District of Columbia. A tax calendar that lists the legal holidays is annually made available through IRS Publication 509. Emancipation Day, April 16, is a legal holiday in the District of Columbia. [D.C. Code § 28-2701 \(2010\)](#). When April 16 is a Saturday, the preceding day is the observed holiday, and when it is a Sunday, the succeeding day is the observed holiday. *Id.*

Section 7503 also provides that, in the case of any return required to be filed at any office of the Secretary, or at any other office of the United States or any agency thereof, located outside the District of Columbia but within an IRS district, the term “legal holiday” includes a statewide legal holiday in the state where the office is located.

Patriots' Day, the third Monday in April, is a statewide legal holiday in Massachusetts and Maine. [Mass. Ann. Laws. ch. 4, § 7\(18\)](#) (Law. Coop. 1988); [Me. Rev. Stat. Ann. tit. 4, § 1051 \(1988\)](#).

Treasury Regulation § 1.6091-2(c) provides that “whenever instructions applicable to income tax returns provide that the returns be filed with a service center, the returns must be so filed . . .” Individuals who make their income tax returns on a calendar year basis generally must file their returns at the IRS service center (now known as campuses) designated in the applicable instructions. However, Treasury Regulation § 1.6091-2(d)(1) provides that, notwithstanding Treasury Regulation § 1.6091-2(c), income tax returns of persons other than corporations that are hand carried shall be filed with any individual assigned the responsibility to receive such returns in the local IRS office serving the legal residence or principal place of business of the person required to make the return.

Revenue Ruling 90-5 addressed the due date for filing income tax returns and paying the first installment of estimated income tax for individuals who were required to file their returns at the Andover, Massachusetts Service Center, including residents from Massachusetts and Connecticut. However, the IRS no longer requires taxpayers to file returns at the Internal Revenue Center in Andover, Massachusetts.

Section 7503 of the Code extends the time for performing an act required by the internal revenue laws when the last day for performing the act would be a Saturday, Sunday, or legal holiday. Pursuant to Treasury Regulation § 1.6091-2(d)(1), individuals who reside in Massachusetts and Maine may elect to file their returns by hand at their

local IRS Office located in Massachusetts or Maine. When the last day for residents of those states to file their returns by hand falls on a Saturday, Sunday or legal holiday, section 7503 extends the due date to the next succeeding day which is not a Saturday, Sunday or legal holiday. We interpret this rule to extend the due date for filing income tax returns for all residents of Massachusetts and Maine pursuant to section 7503, including those who do not elect to file by hand. Accordingly, the statewide observance of Patriots' Day in Massachusetts or Maine affects the due date for income tax returns of individuals who reside in Massachusetts and Maine, but it does not affect the due date of income tax returns for individuals who do not reside in Massachusetts or Maine.

Revenue Ruling 90-5 addresses the due date for filing income tax returns and paying the first installment of estimated income tax where April 15 falls on a Saturday, Sunday, or legal holiday. Revenue Ruling 90-5 applies to individuals who are required to file their returns at the Andover, Massachusetts Service Center, including residents from Massachusetts and Connecticut, and who are required to send their estimated income tax payments to a depository in Pittsburgh, Pennsylvania. Revenue Ruling 90-5 concludes that residents of Massachusetts and Connecticut receive the benefit of the Massachusetts state holiday since their federal income tax returns may be filed in Andover, Massachusetts. The estimated tax payments on the other hand, required to be sent to Pittsburgh, Pennsylvania, a state that does not observe Patriots' Day, are due on April 15, notwithstanding this was a statewide holiday in Massachusetts.

Notice 2002-12 addressed the filing requirements for individual taxpayers from several states who were filing their income tax returns in Massachusetts in a year when

Patriots' Day fell on April 15. Notice 2002-12 provides: "for filing season 2002 (tax year 2001) individual income taxpayers in Massachusetts, Michigan, New York (all counties except for Nassau, Rockland, Suffolk, Westchester, and New York City), Rhode Island, and Maine have until Tuesday, April 16, 2002, to file their Federal income tax returns and make their payments. This includes the payment of the first installment of estimated tax for 2002."

Notice 2011-17 describes the impact of Emancipation Day on the filing deadline for certain tax forms and payments. Specifically, it provides that Emancipation Day, an official public holiday in the District of Columbia, is a legal holiday described in section 7503.

Previously, there was no guidance covering the impact that both Emancipation Day and Patriots' Day could have on the time for filing an individual income tax return or making an estimated payment of tax when the due date for the income tax return and estimated tax payment falls on a Saturday, Sunday, or legal holiday.

#### HOLDING

The District of Columbia observes Emancipation Day on Friday, April 15 when April 16 is a Saturday. This makes Monday, April 18, the ordinary due date for filing income tax returns. However, in this situation, Monday, April 18, is the third Monday in April, the date that Massachusetts and Maine observe Patriots' Day. Because residents of Massachusetts and Maine may elect to hand carry their income tax returns to their local IRS offices, A has until the next succeeding day that is not a Saturday, Sunday, or

legal holiday to file A's income tax return. Thus, A has until Tuesday, April 19, to file A's income tax return.

A is required to make installment payments of estimated income tax to a depository in Hartford, Connecticut, a state in which the third Monday in April is not a statewide legal holiday. Accordingly, A must make the first installment payment of estimated tax on or before the ordinary due date for income tax returns for the act to be timely. The fact that A is a resident of Massachusetts, a state in which the third Monday in April is a statewide legal holiday, has no effect on A's due date for payment of A's first installment of estimated tax. Thus, A must pay A's first installment of estimated income tax on or before April 18.

#### EFFECT ON OTHER PUBLISHED GUIDANCE

Revenue Ruling 90-5, 1990-1 C.B. 189 is clarified and superseded.

Notice 2002-12, 2002-1 C.B. 526 is clarified and superseded.

Notice 2011-17, 2011-10 I.R.B. 540 is clarified and amplified.

#### DRAFTING INFORMATION

The principal author of this revenue ruling is Michael A. Franklin of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this revenue ruling, contact Mr. Franklin at (202) 317-6833 (not a toll-free call).