

**IRS****News Release****Media Relations Office****Washington, D.C.****Tel. 202.622.4000****For Release: 1/31/02****Release No: IR-2002-11****PATRIOTS' DAY GIVES SOME TAXPAYERS AN EXTRA DAY FOR FILING**

WASHINGTON – The Internal Revenue Service announced today that taxpayers in four states and part of a fifth will have an extra day to file their income tax returns because this year's filing deadline falls on a state holiday.

"Tax Day" (April 15) is also Patriots' Day this year in Maine and Massachusetts. The two coincide whenever the filing deadline falls on the third Monday in April. Although IRS offices in both states will be open on April 15, the tax law gives taxpayers until the next business day to satisfy a deadline that falls on a state legal holiday.

And the extra day is not limited to residents of these two states. Because the IRS directs taxpayers in Michigan, Rhode Island and upstate New York to send their returns to its processing center in Andover, Mass., they also get the day's grace because of the Massachusetts state holiday. To avoid confusion within these states, the IRS also gives these taxpayers the extra day for estimated tax payments or returns that might be sent to another address.

Residents of New England and upstate New York (north of Westchester and Rockland counties) had long filed at Andover and been accustomed to the cyclical "Patriots' Day extension." But the IRS reorganization of its processing centers has brought changes. To provide better customer service, the IRS will have two of its centers – Cincinnati and Ogden, Utah – focus on business returns, with the other eight centers handling individual returns. To redistribute the workload, the IRS has directed taxpayers in many states to file at different centers than they did in the past.

This is the first year Michigan residents are sending their returns to Andover, and getting the extra day. Taxpayers in Connecticut, New Hampshire and Vermont – who used to file at Andover – now send returns to Philadelphia, where it's not a holiday and no extra day applies.

Next year, no one gets an extra day, as April 15 will fall on Tuesday. The filing deadline won't coincide with Patriots' Day again until 2006.

Notice 2002-12 contains the Patriots' Day guidance for this year. It will be in Internal Revenue Bulletin 2002-7, dated Feb. 19, 2002, and should be available tomorrow through the IRS Web site, [www.irs.gov](http://www.irs.gov).

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