

Questions and Answers — April 17 Deadline

Why are taxpayers getting extra time to file and pay?

Taxpayers will have extra time to file and pay because April 15 falls on a Sunday in 2007, and the following day, Monday, April 16, is Emancipation Day, a legal holiday in the District of Columbia.

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. Under a federal statute enacted decades ago, holidays observed in the District of Columbia have an impact nationwide, not just in D.C. Under recently enacted city legislation, April 16 is a holiday in the District of Columbia. The IRS recently became aware of the intersection of the national filing day and the local observance of the new Emancipation Day holiday after most forms and publications for the current tax filing season went to print.

Individuals in the District of Columbia, as well as in six eastern states, already had an April 17 filing date prior to this announcement because they are served by an IRS processing facility in Massachusetts, where Patriots Day will be observed on April 16. These individuals are still required to file on April 17.

Will the IRS be open on April 16?

Yes. Emancipation Day is not a federal holiday. Accordingly, IRS offices will be open, as usual, on April 16.

My IRS tax instructions say I should file by April 16, 2007. Is this correct?

This is not correct. At the time these instructions were approved for printing, IRS believed it was correct. Thus, any IRS form, instruction or publication that currently shows an “April 16, 2007” due date should now be read as “April 17, 2007.”

Will IRS forms and publications be updated?

Most of the IRS forms and publications have already gone to print and will not be updated. However, the IRS Web site at IRS.gov will include information alerting taxpayers to the new filing deadline.

Who is eligible to take advantage of this provision?

Anyone who previously qualified for the April 16, 2007 deadline for filing a return, making a payment or deposit, requesting an extension or performing an act provided for under the Internal Revenue Code. Publication 509, Tax Calendars for 2007, lists many of the actions affected by this provision. This publication can be found at <http://www.irs.gov/pub/irs-pdf/p509.pdf>.

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Among the IRS actions that qualify for the new April 17 deadline are:

- Calendar-year 2006 federal individual income tax returns, whether filed electronically or on paper (Forms 1040, 1040A or 1040EZ).
- Requests for an automatic six-month tax-filing extension on an individual return for calendar-year 2006, whether submitted electronically or on Form 4868.
- Tax-year 2006 balance-due payments, whether made electronically (direct debit or credit card) or by check.
- For calendar-year taxpayers, individual estimated tax payments for the first quarter of 2007, whether made electronically or by check. In rare cases, estimated tax payments for the second, third and fourth quarters may be affected for individuals operating on a fiscal year that is not a calendar year.
- Individual refund claims for tax year 2003, where the regular three-year statute of limitations is expiring.
- For calendar-year taxpayers, tax-year 2006 contributions to a Roth or traditional IRA.
- Corporation income tax returns, including S corporations (Forms 1120, 1120-A and 1120S) for a fiscal year ending on Jan. 31, 2007, and any balance due.
- For a calendar-year corporation, the estimated tax payment for the first quarter of 2007. In some cases, estimated tax payments for the second, third and fourth quarters may be affected for corporations operating on a fiscal year that is not a calendar year.
- Calendar-year estate and trust income tax returns (Form 1041) and any balance due.
- For calendar-year estates and trusts, the estimated tax payment for the first quarter of 2007. In some cases, estimated tax payments for the second, third and fourth quarters may be affected for estates and trusts operating on a fiscal year that is not a calendar year.
- Calendar-year 2006 partnership returns (Form 1065).

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- Annual information returns (Form 990) and unrelated business income tax returns (Form 990-T) for tax-exempt organizations with a fiscal year ending on Nov. 30, 2006.
- Calendar-year 2006 Form 990-T for certain employee trusts, retirement plans and education savings plans.
- Extension requests for any return.
- The March tax deposit for employers (generally, small businesses) required to deposit withholding taxes on a monthly basis.
- Withholding-tax deposits for larger employers, subject to the next day deposit rule.

Other actions affected by this provision can be found at <http://www.irs.gov/pub/irs-pdf/p509.pdf>.

Will the April 17 deadline be the same in 2008?

No. Because of the calendar, there will not be a conflict involving Emancipation Day next year. April 15 is on Tuesday in 2008, so the normal deadline will apply. The next year that Emancipation Day could affect filing deadlines is 2011.