

## Emancipation Day and Patriots' Day

### Cross References

- Rev. Rul. 2015-13

The IRS recently updated and clarified tax deadlines for taxpayers affected by Emancipation Day and Patriots' Day. In general, when a tax deadline falls on a Saturday, Sunday, or legal holiday, the tax deadline is extended to the next day that does not fall on a Saturday, Sunday, or legal holiday. For example, in a year when the April 15 deadline for filing Form 1040 falls on a Saturday, the filing deadline is extended to Monday April 17.

Emancipation Day is a legal holiday in the District of Columbia and is observed on April 16 when it is a weekday. In a year when April 16 is a Saturday, the preceding day (Friday April 15) is the observed holiday. When April 16 is a Sunday, the succeeding day (Monday April 17) is the observed holiday.

Patriots' Day is a statewide legal holiday in Massachusetts and Maine. The holiday is always observed on the third Monday in April.

In addition to federal holidays, IRC section 7503 states that a legal holiday includes a legal holiday observed in the District of Columbia. This means all taxpayers nationwide will have their filing deadline extended when April 16 falls on a Saturday.

IRC section 7503 also states that a legal holiday includes a statewide legal holiday in the state where an IRS office is located. Regulation section 1.6091-2(d)(1) states that individuals who reside in Massachusetts and Maine may elect to file their individual income tax returns by hand at their local IRS office located in Massachusetts or Maine. Revenue Ruling 2015-13 states the IRS interprets this rule to extend the due date for filing income tax returns for all residents of Massachusetts and Maine, including those who do not elect to file by hand. Thus, when Patriots' Day falls on a tax deadline, the filing deadline is extended for all residents of Massachusetts and Maine, but not for individuals who reside outside of Massachusetts or Maine.

The rules are similar for making estimated tax payments with the exception that estimated tax payments cannot be hand delivered to a local IRS office. Estimated tax payments must be mailed to the IRS office assigned for residents of a particular state. Residents of Massachusetts and Maine mail their estimated tax payments to Hartford, Connecticut, a state that does not observe Patriots' Day.

Revenue Ruling 2015-13 provides the following example for residents of Massachusetts and Maine to see how these two holidays can affect the filing deadline for Form 1040 and making estimated tax payments:

**Example**

Andrew is an individual who is a resident of Massachusetts and files his income tax return on a calendar year basis. As an individual of Massachusetts, Andrew files his Form 1040 with the Kansas City, Missouri IRS campus and makes his estimated tax payments with the Hartford, Connecticut IRS campus. In a tax year when April 15 falls on the third Friday in April, Emancipation Day is observed on Friday April 15, and Patriots' Day is observed on Monday April 18. Since the District of Columbia observes Emancipation Day on Friday April 15 for this year, all taxpayers nationwide have their filing deadlines extended to Monday April 18 for both Form 1040 and estimated tax purposes. Since Monday April 18 is Patriots' Day and residents of Massachusetts could elect to hand deliver their Form 1040 to a local IRS office, all residents of Massachusetts (and Maine) have their tax filing deadline for Form 1040 extended to Tuesday April 19. However, since the hand delivery election does not apply to estimated tax payments, and residents of Massachusetts (and Maine) mail their estimates to Hartford, Connecticut (a state that does not observe Patriots' Day), the deadline for making estimated payments is April 18. Thus, in a year when April 15 falls on a Friday, Andrew is required to make his estimated tax payments by Monday April 18, but his Form 1040 is not due until Tuesday April 19.