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## flash Alert

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### United States – April 18, 2016 Filing Deadline Set for 2015 Returns

by KPMG LLP's Washington National Tax practice, Washington, D.C. (KPMG LLP in the United States is a KPMG International member firm)

The U.S. Internal Revenue Service (IRS) released Rev. Rul. 2015-13,<sup>1</sup> which clarifies the impact of both Emancipation Day in the District of Columbia and Patriots' Day in Massachusetts and Maine on the federal filing deadline for tax returns.

#### Why This Matters

The U.S. tax filing deadline is generally April 15, unless that date falls on a weekend or legal holiday. Although April 15, 2016, falls on a Friday, an unusual combination of holidays in the District of Columbia, Massachusetts, and Maine causes the ordinary due date for filing 2015 tax returns to be Monday, April 18, 2016, except for taxpayers residing in Massachusetts or Maine, for whom the deadline is Tuesday, April 19, 2016. Nonetheless, taxpayers must make the first installment of estimated income tax on or before Monday, April 18, 2016, regardless of their state of residence.

#### Background

When a filing deadline falls on a Saturday, Sunday, or legal holiday, a return is considered timely filed on the next succeeding day that is not a Saturday, Sunday, or legal holiday.<sup>2</sup> The term "legal holiday" includes legal holidays observed in the District of Columbia. Emancipation Day, a legal holiday observed in the District of Columbia, is generally observed on April 16. However, when April 16 falls on a Saturday, as it does in 2016, the District of Columbia observes the holiday on the preceding Friday, April 15. Consequently, April 15, 2016, is considered a legal holiday, and the filing deadline for all federal tax forms and payments required to be filed or completed on or before April 15 is Monday, April 18, 2016.

In addition, Monday, April 18, 2016, is Patriots' Day, a legal holiday in Massachusetts and Maine. Under the Internal Revenue Code, a state holiday is considered a "legal holiday" for those who file the returns at an IRS center in that state. Although residents of Massachusetts and Maine should send their returns to an IRS center in Missouri, they are also permitted to deliver their returns by hand to IRS offices. IRS offices in Massachusetts and Maine will be closed on Monday, April 18, 2016, in observance of Patriots' Day, so the IRS has determined that for residents of those two states, the filing deadline for 2015 individual income tax returns will be extended to Tuesday, April 19, 2016.

Nonetheless, the fact that an individual is a resident of Massachusetts or Maine has no impact on when an individual must make the first installment payment of estimated tax for 2016.

Because such payments must be sent by mail to an IRS center in Connecticut, and cannot be hand delivered, residents of Massachusetts and Maine must observe the same filing deadline for those payments that applies to all individuals, which is Monday, April 18, 2016.

*Footnotes:*

- 1 For Rev. Rul. 2015-13, see: <http://www.irs.gov/pub/irs-drop/rr-15-13.pdf> .
- 2 I.R.C. Section 7503.

\* \* \* \*

The following information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230 as the content of this document is issued for general informational purposes only.

The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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