

## **A Person's 2015 Tax Filing Deadline Is Either April 18,2016 or April 19, 2016**

April 15, 2016 is a Friday. For the reasons discussed below, April 15th is NOT the filing deadline or the last day to make IRA contributions for tax year 2015.

Residents of Massachusetts and Maine have until April 19th, 2016 (a Tuesday) to file their 2015 federal income tax returns and make their 2015 IRA contributions Residents of the other 48 states have until Monday, April 18, 2016.

The IRS recently issued Rev. Rul 2015-13 to discuss for 2015 tax purposes the interplay between two different holidays, Emancipation Day and Patriot's Day and the rule that a tax return is considered timely if it is filed on the next succeeding day that is not a Saturday, Sunday or legal holiday. Emancipation Day is a legal holiday recognized in the District of Columbia. The IRS has ruled that the observance of this legal holiday has implications nationwide.

Emancipation Day is April 16th of each year. However, if the 16th falls on Saturday, the holiday is observed on the preceding Friday (i.e. the 15th) and if the 16th falls on Sunday, it is observed on the following Monday (i.e. the 17th). In both cases the tax filing deadline of April 15th will be revised since the tax filing deadline cannot be a Saturday, Sunday or legal holiday. It will be the next day following a Saturday, Sunday, or legal holiday which itself is not a Saturday, Sunday or legal holiday.

Patriot's Day is a legal holiday in the states of Maine, and Massachusetts. It is observed on the third Monday in April. April 18, 2016 is the third Monday in April.

Because some taxpayers could elect to file their federal income tax returns by hand in Massachusetts and Maine at their local IRS office on Monday April 18,2016, and their deadline would be April 19th since April 18th is a state holiday, the IRS has ruled that all residents of Massachusetts and Maine will have until April 19, 2016 to file their 2015 tax return and make IRA contributions for 2015.

The deadline for the residents of the other 48 states is Monday, April 18,2016.

However, the deadline for a taxpayer to make his or her estimated tax payments for the fourth quarter 2015 and the first quarter for 2016 is April 18, 2016 for everyone, including the residents of Massachusetts and Maine.