

# IRS News Release

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## Taxpayers Have Until April 17 to File and Pay

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WASHINGTON — Taxpayers across the nation will have until Tuesday, April 17, 2007, to file their 2006 returns and pay any taxes due, the Internal Revenue Service announced today.

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.

"This year, taxpayers have additional time to file and pay beyond the traditional April 15 deadline," said IRS Commissioner Mark W. Everson. "As we always do, we encourage taxpayers to get an early start on their taxes to make sure they have plenty of time to accurately prepare their return."

This means the entire country has an April 17 deadline. Previously, the April 17 deadline applied just to individuals in the District of Columbia and six eastern states who are served by an IRS processing facility in Massachusetts, where Patriots Day will be observed on April 16.

The April 17, 2007 deadline will apply to any of the following:

- 2006 federal individual income tax returns, whether filed electronically or on paper.
- Requests for an automatic six-month tax-filing extension, whether submitted electronically or on Form 4868.
- Tax year 2006 balance due payments, whether made electronically (direct debit or credit card) or by check.
- Tax-year 2006 contributions to a Roth or traditional IRA.
- Individual estimated tax payments for the first quarter of 2007, whether made electronically or by check.

- Individual refund claims for tax year 2003, where the regular three-year statute of limitations is expiring.

Other tax-filing and payment requirements affected by this change are described in IRS

— More —

Publication 509, Tax Calendars for 2007, available at the IRS web site at <http://www.irs.gov/pub/irs-pdf/p509.pdf>.

Most taxpayers will not have to change their plans in response to this announcement. Three out of four individual filers get refunds. Typically, returns claiming refunds are filed early in the tax season.

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 impact nationwide on tax issues, not just in D.C. Under recently-enacted city legislation, April 16 is a holiday in the District of Columbia. Officials 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.

Even with the extra time, taxpayers can skip the last-minute rush and avoid needless mistakes by filing early, taking advantage of the speed and convenience of electronic filing, choosing direct deposit for any refunds and paying any taxes due by direct debit or credit card. IRS.gov has further details on electronic filing and payment options and links to companies providing these services.

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Attachment (file)  
Questions and Answers — April 17 Deadline