

## Part III - Administrative, Procedural, and Miscellaneous

### Patriots' Day Filings and Payments

#### Notice 2006-23

This notice provides guidance regarding the impact of Patriots' Day on the April 17, 2006, due date for filing Federal tax documents and making Federal tax payments. For filing season 2006 (tax year 2005), individual income taxpayers living in Maine, Massachusetts, New Hampshire, New York, Vermont, Maryland, and the District of Columbia have until Tuesday, April 18, 2006, to file documents in paper or electronic form that are otherwise due on April 17, 2006. These documents include U.S. individual income tax returns in the Form 1040 series and Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. Individual income taxpayers in these states and the District of Columbia also have until April 18, 2006, to make Federal tax payments otherwise due on April 17, 2006, including the first installment of estimated tax for tax year 2006.

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