

## EMANCIPATION DAY AND TAX SEASON 2011

For Tax Season 2011, the due date for the 1040 family of returns for 2010 is April 18, 2011.

Although April 15 falls on a Friday in Tax Season 2011, Washington, D.C. will observe the Emancipation Day holiday on that day. All federal and municipal offices will be closed.

Emancipation Day, a legal holiday in D.C., is observed annually on April 16. Under D.C. statutes, if a legal holiday falls on a Saturday, the holiday is observed the preceding non-holiday day.

Under §7503 of the IRC, when the last day for “performing any act” falls on a Saturday, Sunday, or legal holiday, the performance of that act is considered timely if it is performed on the next succeeding day which does not fall on a weekend or legal holiday. “Legal holiday” for this purpose includes a legal holiday in Washington, D.C. Thus individual tax returns and all returns that are normally due on April 15 will be considered timely filed if they are in fact filed on or before April 18, 2011.

### **CITY OF COLUMBUS FILING DEADLINE EXTENDED**

Due to the requirement of O.R.C. §718.05(B) the due date for 2010 income tax returns filed with the City of Columbus, for Columbus or for those communities administered by Columbus, is April 18, 2011. This extended due date applies to all returns, of any nature having an April 15 due date.

For more information:

<http://os.dc.gov/os/cwp/view,a,1207,q,608954.asp>

<http://www.timeanddate.com/holidays/us/emancipation-day>