

When is Tax Day next year?

As if taxes were not confusing enough, can you figure out what date Tax Day is in 2016 (Hint: next year April 15th falls on a Friday).

The IRS rule is that Tax Day is April 15 unless that date falls on a Saturday or a Sunday, in which case the due date for federal income tax returns gets pushed ahead to the next business day. So, no problem, Tax Day will be April 15, 2016, right?

Not so fast. The District of Columbia normally observes Emancipation Day on April 16th, (the anniversary of President Lincoln's signing of the D.C. Compensated Emancipation Act which freed about 3,100 slaves). And the D.C. rule for Emancipation Day is that, when it falls on a weekend, Emancipation Day is observed on the nearest weekday. i.e. if the 16th is on a Saturday, it's moved to the previous Friday and if the 16th is on a Sunday then it is moved to the following Monday. So, in 2016 Emancipation Day will be on Friday April 15th.

Now, the IRS has another rule, under the Tax Code, D.C. holidays are treated just like federal holidays, which means that tax deadlines get pushed ahead to the next business day. So now, since Emancipation Day will be celebrated on the 15th, then Tax Day will be moved to the next business day after Emancipation Day, so with Emancipation Day being on Friday, April 15th then Tax Day will be on Monday, April **18th**. Whew, that's a lot of work just to figure out when you have to pay your taxes.

But wait, we're not finished yet! If you live in Maine or Massachusetts, you celebrate Patriots' Day, which is the anniversary of the Battles of Lexington and Concord on the third Monday of April. You guessed it -- the 3rd Monday of April is the 18th. And, of course, the IRS has another rule, from the Tax Code, which states that when a legal holiday, including a statewide legal holiday, falls in the state where a tax office is located, the due date for returns in that state is pushed forward to the next business day. So, if you live in Maine or Massachusetts, you won't have you pay your taxes until April 19th, which (for the edification of those of you who are still reading this) happens to be the actual date of the Battles of Lexington and Concord.