

MEMO# 11709

March 8, 2000

APRIL 15, 2000

1 See Institute Memorandum to Pension Committee No. 1-00 and Pension Operations Advisory Committee No. 1-00, dated January 4, 2000. [11709] March 8, 2000 TO: PENSION MEMBERS No. 16-00 PENSION OPERATIONS ADVISORY COMMITTEE No. 17-00 RE: APRIL 15, 2000 _____ In a

previous memorandum, we indicated the Internal Revenue Service's position regarding the year 2000 tax filing deadline.¹ April 15, 2000 will fall on a Saturday. In addition, Monday, April 17, 2000 is Patriot's Day, a legal holiday in Massachusetts and Maine, but not elsewhere. The Service has released Notice 2000-17, which provides the due dates for filing federal tax returns and making federal tax return payments for certain taxpayers.

Generally, taxpayers that reside in the states of Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont and New York (except New York City and the New York counties of Nassau, Rockland, Suffolk and Westchester), are instructed to send their federal tax returns to the Internal Revenue Service Center in Andover, MA. However, these northeastern taxpayers are instructed to send their federal tax returns to Pittsburgh, PA, and not to the Andover Service Center. To eliminate the confusion for these taxpayers related to the April 17, 2000 due date and the Patriot's Day holiday, the notice states that for these northeastern taxpayers, federal tax returns, automatic extensions of time to file and federal tax payments that are due April 15, 2000 will be treated as timely if they are sent by April 18, 2000 to either the Andover Service Center or Pittsburgh, PA as instructed. A copy of Notice 2000-17 is attached. Kathryn A. Ricard Associate Counsel Attachment Note: Not all recipients receive the attachment. To obtain a copy of the attachment referred to in this Memo, please call the ICI Library at (202) 326-8304, and ask for attachment number 11709. ICI Members may retrieve this Memo and its attachment from ICINet (<http://members.ici.org>).