

UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

April 3, 2007

Paragraph (b) of Rule 25 is deleted and replaced with the following. Paragraphs (a), (c), and (d) remain unchanged and are omitted here.

RULE 25. COMPUTATION OF TIME

* * * * *

(b) District of Columbia Legal Holidays: The legal holidays within the District of Columbia, in addition to any other day appointed as a holiday by the President or the Congress of the United States, are as follows:

New Year's Day--January 1
Birthday of Martin Luther King, Jr.--Third Monday in January
Inauguration Day--Every fourth year
Washington's Birthday--Third Monday in February
District of Columbia Emancipation Day--April 16
Memorial Day--Last Monday in May
Independence Day--July 4
Labor Day--First Monday in September
Columbus Day--Second Monday in October
Veterans Day--November 11
Thanksgiving Day--Fourth Thursday in November
Christmas Day--December 25

* * * * *

Explanation

In computing a prescribed time period, the Internal Revenue Code excludes as the last day of the period a Saturday, Sunday, or legal holiday in the District of Columbia. See Code secs. 6213(a), 7429(d), 7503. The District of Columbia has enacted legislation recognizing April 16, District of Columbia Emancipation Day, as a legal public holiday. D.C. Code secs. 1-612.02(c)(2), 28-2701 (2006); 52 D.C. Reg. 4569 (May 13, 2005). Accordingly, Rule 25(b) is amended to include District of Columbia Emancipation Day as a legal holiday in the District of Columbia for purposes of the computation of time as provided in Rule 25(a)(2). The amendment is effective immediately.