Department of the Treasury

Internal Revenue Service Office of Chief Counsel

Notice

CC-2009-013

April 28, 2009

Subject: Effects of Emancipation Day 2009 **Cancel Date**: April 28, 2010

Purpose:

This notice advises Chief Counsel Attorneys of the impact of Emancipation Day, a legal holiday in the District of Columbia, on the jurisdictional requirement for timely filing petitions in the Tax Court.

Background:

The District of Columbia recognizes April 16, District of Columbia Emancipation Day, as a legal holiday. D.C. Code § 28-2701 (2008). Rule 25(b) of the Tax Court Rules of Practice and Procedure identifies Emancipation Day in the District of Columbia as a legal holiday for the purposes of computing time within which petitioners can timely file petitions in the Tax Court. In 2009, April 16th was a Thursday.

Procedures:

Petitions for which the last day for timely filing in the Tax Court was Thursday, April 16, 2009, were timely filed if they were filed or postmarked on Friday, April 17, 2009. Only petitions for which the last day for timely filing was April 16, 2009, and that were filed with the Tax Court or postmarked on April 17, 2009, are considered timely under this application of T.C. Rule 25.

If you have any questions regarding the matters discussed in this Notice, please contact Brinton Warren at 202-622-7134 or Sandeep Burugupalli at 202-622-7696.

/s/

Deborah A. Butler Associate Chief Counsel (Procedure & Administration)

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