

Public Notice—January 18, 2017

Holiday Defined

Alaska Regulation 15 AAC 05.310(h) provides that when the last day for performing any act under any provision of AS 43 falls on a Saturday, Sunday, or a legal holiday, the performance of that act is considered timely if it is performed on the next succeeding day that is not a Saturday, Sunday, or legal holiday. “Legal Holiday” means a (Alaska) state holiday or a bank holiday observed by the Federal Reserve System. For Alaska tax purposes, a holiday does not affect Alaska payment or return due dates, if the holiday is observed only in another state or the District of Columbia, such as Emancipation Day.