



## ARIZONA GENERAL TAX RULING GTR 16-2

*Douglas A. Ducey*  
Governor

*David Briant*  
Director

(This Ruling Supersedes GTR 94-2)

### **This Ruling Only Applies to Taxes Imposed Pursuant to Arizona Revised Statutes, Title 43 (Individual Income Tax, Corporate Income Tax, Trust and Estate Income Tax and Withholding Tax).**

This substantive policy statement is advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona administrative procedure act. If you believe that this substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under Arizona Revised Statutes § 41-1033 for a review of the statement.

#### **ISSUE:**

When is an income tax or withholding tax filing or related tax payment considered to be timely if the due date falls on a weekend and/or legal holiday?

#### **RULING:**

If the due date for an income tax or withholding tax filing or related tax payment falls on a weekend and/or a legal holiday, the filing or payment is considered timely if filed or paid on the next business day. A business day is a day other than a Saturday, Sunday or a legal holiday, even if business is actually conducted on that Saturday, Sunday or legal holiday.

#### **Legal Holidays that Affect Income Tax and Withholding Tax Filings and Related Tax Payments**

If a holiday falls on a Sunday, the following Monday shall be observed as the holiday. If a holiday falls on a Saturday, the preceding Friday shall be observed as the holiday. The following is list of days that are considered legal holidays for income tax and withholding tax return and payment purposes:

1. New Year's Day, January 1st of each year
2. Dr. Martin Luther King, Jr.'s Birthday, the 3rd Monday in January of each year
3. Washington's Birthday, the 3rd Monday in February of each year
4. Memorial Day, the last Monday in May of each year

## **ARIZONA GENERAL TAX RULING**

### **GTR 16-2**

(This Ruling Supersedes GTR 94-2)

Page 2

5. Independence Day, July 4th of each year
6. Labor Day, the 1st Monday in September of each year
7. Columbus Day, the 2nd Monday in October of each year
8. Veterans Day, November 11th of each year
9. Thanksgiving Day, the 4th Thursday in November of each year
10. Christmas Day, December 25th of each year
11. District of Columbia Emancipation Day, April 16th of each year
12. *Statewide legal holidays in states other than Arizona if that legal holiday delays a due date for filing a federal return and the IRS office where that federal return is required to be filed is located in that state.*

The following example illustrates how this ruling applies to the filing of an individual income tax return.

#### **Example:**

Individual income tax returns made on a calendar year basis are due on or before the 15th of April following the close of the calendar year. If April 15 falls on a Saturday and Sunday, April 16<sup>th</sup> is Emancipation Day in the District of Columbia, which is observed on the following Monday, April 17, returns and payments based on the preceding calendar year are timely filed if postmarked or hand delivered to the department on or before Tuesday, April 18.

#### **DISCUSSION:**

There are various income tax and withholding returns which are required by statute to be filed on or before a certain date with the Arizona Department of Revenue.

The issue has arisen as to when a filing is considered to be timely if the due date falls on a weekend and/or a legal holiday.

If the due date falls on a Saturday, Sunday or a legal holiday, a filing shall be considered timely if performed on the next business day. The term "business day" means a day other than a Saturday, Sunday, or a legal holiday. The fact that business may actually be conducted on a Saturday, Sunday or a legal holiday, will not make a Saturday, Sunday or a legal holiday into a business day.

## **ARIZONA GENERAL TAX RULING**

### **GTR 16-2**

(This Ruling Supersedes GTR 94-2)

Page 3

The legal holidays affecting Arizona income tax filings and income tax payments are enumerated in A.R.S. § 1-301(A), I.R.C. § 7503 and DC Code Sec. 1-612.02. Additionally, A.R.S. § 1-301 provides that if certain holidays fall on a Sunday, the following Monday shall be observed as a holiday and if certain holidays fall on a Saturday, the preceding Friday shall be observed as a holiday.

### **APPLICABLE LAW:**

Arizona Revised Statutes (A.R.S.) § 1-301 enumerates the legal holidays for Arizona. This section also provides that when certain holidays fall on a Sunday, the following Monday shall be observed as a holiday and when certain holidays fall on a Saturday, the preceding Friday shall be observed as a holiday.

A.R.S. § 43-241, provides that for income tax and withholding tax purposes, that if the last day for performing any act under this title falls on a Saturday, Sunday or legal holiday, the act is considered timely if it is performed on the next day that is not a Saturday, Sunday or legal holiday. This section also provide that "legal holiday" shall include holidays specified in section 1-301 and holidays determined by the United States secretary of the treasury for the purposes of section 7503 of the internal revenue code.

Internal Revenue Code (I.R.C.) § 7503 provides that for federal income tax purposes, the term "legal holiday" means a legal holiday in the District of Columbia; and in the case of any return, statement, or other document required to be filed, or any other act required under authority of the internal revenue laws to be performed, at any office of the Secretary or at any other office of the United States or any agency thereof, located outside the District of Columbia but within an internal revenue district, the term "legal holiday" also means a Statewide legal holiday in the State where such office is located.

District of Columbia (DC) Code Sec. 1-612.02 enumerates legal public holidays for the District of Columbia.

Grant Nülle, Deputy Director

Signed: May 31, 2016

### **Explanatory Notice**

The purpose of a tax ruling is to provide interpretive guidance to the general public and to department personnel. A tax ruling is intended to encompass issues of law that are not adequately covered in statute, case law or administrative rules. A tax ruling is a position

**ARIZONA GENERAL TAX RULING**

**GTR 16-2**

(This Ruling Supersedes GTR 94-2)

Page 4

statement that provides interpretation, detail, or supplementary information concerning application of the law. Relevant statute, case law, or administrative rules, as well as a subsequent ruling, may modify or negate any or all of the provisions of any tax ruling. See GTP 96-1 for more detailed information regarding documents issued by the Department of Revenue.