

## **ANNOUNCEMENT 97-124**

### **Extension of Federal Tax Deposits Due Dates for Extra Federal Holiday**

The Internal Revenue Service will extend the December 26 due date for federal tax deposits in recognition of the presidential executive order giving federal employees an extra holiday.

Normal deposit due date for payroll tax liabilities of \$100,000 or more for wages paid on December 24 would be December 26. This deposit due date is extended to Monday, December 29, 1997.

The semi-weekly depositors with payroll dates Dec 20, 21, 22, 23 must deposit by Tuesday, December 30, 1997.