#### 117TH CONGRESS 1ST SESSION

# H. R. 2422

To move the April 15, 2021 estimated tax payment deadline to May 17, 2021 for individuals and corporations.

### IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 2021

Mr. Murphy of North Carolina introduced the following bill; which was referred to the Committee on Ways and Means

## A BILL

To move the April 15, 2021 estimated tax payment deadline to May 17, 2021 for individuals and corporations.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. DELAY OF FIRST SCHEDULED INDIVIDUAL ES-
- 4 TIMATED TAX PAYMENT FOR 2021.
- 5 In the case of any taxable year beginning in 2021,
- 6 the second column of the table in section 6654(c)(2) of
- 7 the Internal Revenue Code of 1986 shall be applied by
- 8 substituting "May 17" for "April 15".

### 1 SEC. 2. DELAY OF FIRST SCHEDULED CORPORATE ESTI-

- 2 MATED TAX PAYMENT FOR 2021.
- 3 In the case of any taxable year beginning in 2021,
- 4 the second column of the table in section 6655(c)(2) of
- 5 the Internal Revenue Code of 1986 shall be applied by
- 6 substituting "May 17" for "April 15".

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