

117TH CONGRESS  
1ST SESSION

# H. R. 2437

To extend to May 17 the first scheduled individual estimated tax payment for 2021.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 2021

Mr. SMUCKER (for himself, Mr. GRIFFITH, Ms. TENNEY, Mr. BACON, Mr. ROSE, Mr. EMMER, Mr. CARL, Mr. HERN, Mr. MEUSER, and Mr. VAN DREW) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To extend to May 17 the first scheduled individual estimated tax payment for 2021.

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”.