

# Filing Deadline Extended to May 17

## Cross References

- IR-2021-59, March 17, 2021

The IRS has announced that the federal income tax filing due date for individuals for the 2020 tax year will be automatically extended from April 15, 2021, to May 17, 2021. The IRS will be providing formal guidance in the coming days.

“This continues to be a tough time for many people, and the IRS wants to continue to do everything possible to help taxpayers navigate the unusual circumstances related to the pandemic, while also working on important tax administration responsibilities,” said IRS Commissioner Chuck Rettig. “Even with the new deadline, we urge taxpayers to consider filing as soon as possible, especially those who are owed refunds. Filing electronically with direct deposit is the quickest way to get refunds, and it can help some taxpayers more quickly receive any remaining stimulus payments they may be entitled to.”

Individual taxpayers can also postpone federal income tax payments for the 2020 tax year due on April 15, 2021, to May 17, 2021, without penalties and interest, regardless of the amount owed. This postponement applies to individual taxpayers, including individuals who pay self-employment tax. Penalties, interest and additions to tax will begin to accrue on any remaining unpaid balances as of May 17, 2021. Individual taxpayers will automatically avoid interest and penalties on the taxes paid by May 17.

Individual taxpayers do not need to file any forms or call the IRS to qualify for this automatic federal tax filing and payment relief. Individual taxpayers who need additional time to file beyond the May 17 deadline can request a filing extension until October 15, 2021 by filing Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. Form 4868, however, does not grant an extension of time to pay taxes due. Taxpayers should pay their federal income tax due by May 17, 2021, to avoid interest and penalties.

The IRS urges taxpayers who are due a refund to file as soon as possible. Most tax refunds associated with e-filed returns are issued within 21 days.

This relief does not apply to estimated tax payments that are due on April 15, 2021. These payments are still due on April 15. Taxes must be paid as taxpayers earn or receive income during the year, either through withholding or estimated tax payments. In general, estimated tax payments are made quarterly to the IRS by people whose income isn't subject to income tax withholding, including self-employment income, interest, dividends, alimony or rental income. Most taxpayers automatically have their taxes withheld from their paychecks and submitted to the IRS by their employer.

**State tax returns.** The federal tax filing deadline postponement to May 17, 2021, only applies to individual federal income returns and tax (including tax on self-employment income) payments otherwise due April 15, 2021, not state tax payments or deposits or payments of any other type of federal tax. Taxpayers also will need to file income tax returns in 42 states plus the District of Columbia. State filing and payment deadlines vary and are not always the same as the federal filing deadline. The IRS urges taxpayers to check with their state tax agencies for those details.

**Winter storm disaster relief for Louisiana, Oklahoma and Texas.** Earlier this year, following the disaster declarations issued by the Federal Emergency Management Agency (FEMA), the IRS announced relief for victims of the February winter storms in Texas, Oklahoma and Louisiana. These states have until June 15, 2021, to file various individual and business tax returns and make tax payments. This extension to May 17 does not affect the June deadline.