

## **IRS extends additional tax deadlines for individuals to May 17**

IR-2021-67, March 29, 2021

WASHINGTON — The Internal Revenue Service today announced that individuals have until May 17, 2021 to meet certain deadlines that would normally fall on April 15, such as making IRA contributions and filing certain claims for refund.

This follows a [previous announcement](#) from the IRS on March 17, that the federal income tax filing due date for individuals for the 2020 tax year was extended from April 15, 2021, to May 17, 2021. [Notice 2021-21 PDF](#) provides details on the additional tax deadlines which have been postponed until May 17.

### **Time to make contributions to IRAs and health savings accounts extended to May 17**

In extending the deadline to file Form 1040 series returns to May 17, the IRS is automatically postponing to the same date the time for individuals to make 2020 contributions to their individual retirement arrangements (IRAs and Roth IRAs), health savings accounts (HSAs), Archer Medical Savings Accounts (Archer MSAs), and Coverdell education savings accounts (Coverdell ESAs). This postponement also automatically postpones to May 17, 2021, the time for reporting and payment of the 10% additional tax on amounts includible in gross income from 2020 distributions from IRAs or workplace-based retirement plans. Notice 2021-21 also postpones the due date for Form 5498 series returns related to these accounts to June 30, 2021.

### **2017 unclaimed refunds – deadline extended to May 17**

For tax year 2017 Federal income tax returns, the normal April 15 deadline to claim a refund has also been extended to May 17, 2021. The law provides a three-year window of opportunity to claim a refund. If taxpayers do not file a return within three years, the money becomes property of the U.S. Treasury. The law requires taxpayers to properly address, mail and ensure the tax return is postmarked by the May 17, 2021, date.

Additionally, foreign trusts and estates with federal income tax filing or payment obligations, who file Form 1040-NR, now have until May 17, 2021.

### **2021 AFSP deadline postponed to May 17**

Tax preparers interested in voluntarily participating in the Annual Filing Season Program (AFSP) for calendar-year 2021 now have until May 17, 2021 to file their application with the Internal Revenue Service. The normal due date is April 15.

Details on this extension are in Notice 2021-21, posted on IRS.gov. For more information about the Annual Filing Season Program, visit the Tax Pros page on IRS.gov.

### **Estimated tax payment due April 15**

Notice 2021-21, issued today does not alter the April 15, 2021, deadline for estimated tax payments; 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.

Updates regarding tax relief as a result of the COVID-19 pandemic can be found at [IRS.gov](https://www.irs.gov).