

117TH CONGRESS
1ST SESSION

H. R. 4214

To amend the Internal Revenue Code of 1986 to require estimated income tax installments to be paid on a quarterly basis.

IN THE HOUSE OF REPRESENTATIVES

JUNE 29, 2021

Mrs. LESKO (for herself and Mr. SCHNEIDER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require estimated income tax installments to be paid on a quarterly basis.

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. SHORT TITLE.**

4 This Act may be cited as the “Tax Deadline Sim-
5 plification Act”.

6 **SEC. 2. QUARTERLY INSTALLMENTS FOR ESTIMATED IN-**
7 **COME TAX PAYMENTS BY INDIVIDUAL.**

8 (a) IN GENERAL.—The table contained in paragraph
9 (2) of section 6654(e) of the Internal Revenue Code of
10 1986 is amended—

1 (1) by striking “June 15” and inserting “July
2 15”, and

3 (2) by striking “September 15” and inserting
4 “October 15”.

5 (b) **EFFECTIVE DATE.**—The amendments made by
6 this section shall apply to installments due in taxable years
7 beginning after the date of the enactment of this Act.

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