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15, 2021

The IRS says individuals also now have until May 17, 2021 to meet certain deadlines that would normally fall on April 15, such as making IRA contributions, but the estimated tax payment deadline is still April 15, 2021.

Mar. 29, 2021

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In addition to extending the tax filing season for 2021, the Internal Revenue Service says individuals also now 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),

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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

The most recent notice, 2021-21, 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

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