

United States Senate

WASHINGTON, DC 20510

April 12, 2021

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Ave. NW
Washington, DC 20224

Dear Commissioner Rettig:

We write to urge you to immediately use your authority to move the first quarter estimated tax payment deadline to May 17, 2021. Doing so will bring the first quarter estimated tax payment deadline in line with the recently extended individual federal income tax return deadline.

For tax year 2020, the Treasury Department and Internal Revenue Service (IRS) automatically extended the filing and payment deadline for individual income tax returns from April 15, 2021 to May 17, 2021.¹ However, this decision does not benefit all individual taxpayers. Specifically, self-employed individuals and those with pass-through income, many of whom are small business owners, are still required to file first quarter estimated tax payments on April 15, 2021.

In its decision to extend the individual filing and payment deadline, the IRS acknowledged the 2021 tax filing season's unusual circumstances. We appreciate this postponement. However, not including first quarter estimated payments in the deadline extension is a mistake. To calculate quarterly estimated tax payments, taxpayers and practitioners utilize prior year tax return calculations. Therefore, the differing deadlines create an unnecessary burden for those required to make estimated tax payments.

Individuals and small businesses have faced unrepresented economic challenges this past year as a result of the COVID-19 pandemic. It simply does not make sense to add additional stress to these taxpayers and make their tax planning more difficult.

The IRS should immediately extend the first quarter estimated tax payment deadline from April 15, 2021 to May 17, 2021 to eliminate an unnecessary burden and decrease taxpayer confusion.

Sincerely,



Pat Toomey
U.S. Senator



Maria Cantwell
U.S. Senator

¹ <https://www.irs.gov/newsroom/tax-day-for-individuals-extended-to-may-17-treasury-irs-extend-filing-and-payment-deadline>

Steve Daines

Steve Daines
U.S. Senator

Benjamin L. Cardin

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U.S. Senator