

TaxNewsFlash

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Notice 2021-21: Additional tax deadlines extended to May 17

The IRS today issued an advance release of Notice 2021-21 announcing additional tax deadline extensions to May 17, 2021 (from April 15, 2021).

Read [Notice 2021-21](#) [PDF 98 KB]

The IRS previously announced an extension of time for individual taxpayers to file and pay taxes to May 17, 2021. Read [TaxNewsFlash](#)

According to a related IRS release—[IR-2021-67](#) (March 29, 2021)—the following tax deadlines are extended or postponed to May 17, 2021:

- **Time to make contributions to IRAs and HSAs:** In extending the deadline to file Form 1040 series returns to May 17, the IRS is automatically postponing to May 17, 2021, the deadline 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 also applies with regard to reporting and paying the 10% additional tax on amounts includable in gross income from 2020 distributions from IRAs or workplace-based retirement plans. Notice 2021-21 further postpones the due date for Form 5498 series returns related to these accounts to June 30, 2021.
- **Time to claim refunds for 2017:** For tax year 2017 federal income tax returns, the normal April 15 deadline to claim a refund is also extended to May 17, 2021. Taxpayers must properly address and timely mail a tax return by the May 17, 2021 date.
- **Time to file Form 1040-NR:** Foreign trusts and estates with federal income tax filing or payment obligations that file Form 1040-NR also have until May 17, 2021.

The IRS cautioned that Notice 2021-21 does not alter the April 15, 2021 deadline for estimated tax payments due April 15, 2021.

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