116TH CONGRESS
1ST SESSION

H. R. 1558

To delay by 5 weeks the time for individuals to file certain calendar year 2018 income tax returns.

IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2019

Mr. CASTEN of Illinois (for himself, Ms. UNDERWOOD, Mrs. DAVIS of California, Mr. CISNEROS, Mr. VAN DREW, Mr. SIRES, Mr. SWALWELL of California, Ms. MOORE, Mr. NADLER, Ms. NORTON, Ms. HILL of California, Mr. SEAN PATRICK MALONEY of New York, and Mr. CICILLINE) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To delay by 5 weeks the time for individuals to file certain calendar year 2018 income tax returns.

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 "Taxpayer Extension

5 Act".

1 **SEC. 2. DELAY OF TIME FOR INDIVIDUALS TO FILE CER-**
2 **TAIN INCOME TAX RETURNS.**

3 (a) IN GENERAL.—For purposes of any return made
4 under section 6012(a)(1), 6013, or 6017 on the basis of
5 calendar year 2018, section 6072(a) of the Internal Rev-
6 enue Code of 1986 shall be applied by substituting "20th
7 day of May" for "15th day of April".

8 (b) INTEREST ON WITHHOLDING OVERPAYMENTS.—
9 For the purposes of any tax deducted and withheld at the
10 source during calendar year 2018, section 6513(b)(1) of
11 the Internal Revenue Code of 1986 shall be applied by
12 inserting "(the 20th day of May in the case of a taxable
13 year ending on December 31, 2018)" before the period
14 at the end.

15 (c) FAILURE BY INDIVIDUAL TO PAY ESTIMATED IN-
16 COME TAX.—In the case of an installment of estimated
17 tax with respect to 2018, section 6654(b)(2)(A) of the In-
18 ternal Revenue Code of 1986 shall be applied by inserting
19 "(the 20th day of May in the case of a taxable year ending
20 on December 31, 2018)" before the comma at the end.

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