

116TH CONGRESS
2D SESSION

H. R. 5979

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

FEBRUARY 26, 2020

Mr. MURPHY of North Carolina 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 Uni-
5 formity Act of 2020”.

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(c) 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 December 31, 2020.

8 **SEC. 3. QUARTERLY INSTALLMENTS FOR ESTIMATED IN-**
9 **COME TAX PAYMENTS BY CORPORATION.**

10 (a) **IN GENERAL.**—The table contained in paragraph
11 (2) of section 6655(c) of the Internal Revenue Code of
12 1986 is amended—

13 (1) by striking “June 15” and inserting “July
14 15”; and

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

17 (b) **EFFECTIVE DATE.**—The amendments made by
18 this section shall apply to installments due in taxable years
19 beginning after December 31, 2020.

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