



UBA
Compliance Brief

What every HR leader should know
about compliance, *at a glance*



IRS Notice 2021-21

Relief from Certain Taxpayer Deadlines Due to COVID-19

1-Minute Read

Due to the COVID-19 national emergency, the Internal Revenue Service (IRS) released [Notice 2021-21](#) (Notice) that extends the deadline for filing income returns on Form 1040, Form 1040-SR, Form 1040-NR, Form 1040-PR, Form 1040-SS, or Form 1040 (SP). The Notice extends the general April 15, 2021, deadline to May 17, 2021. The Notice provides that individuals with a deadline to file a claim for credit or refund of federal income tax filed on the Form 1040 series or on a Form 1040-X that falls on or after April 15, 2021, and before May 17, 2021, have until May 17, 2021, to file the claims for credit or refund.

The Notice also extends the deadline to file and furnish Form 5498 (individual retirement account (IRA) Contribution Information), Form 5498-ESA (Coverdell education savings account (ESA) Contribution Information), and Form 5498-SA (health savings account (HSA), Archer Medical Savings Account (Archer MSA), or Medicare Advantage Medical Savings Accounts (Medicare Advantage MSA) Information). The Notice extends the general June 1, 2021, deadline to June 30, 2021. The deadline for making contributions to IRAs, Roth IRAs, HSAs, Archer MSAs, and Coverdell ESAs has also been extended from April 15, 2021, to May 17, 2021.

3/29/2021

This information is general and is provided for educational purposes only. It is not intended to provide legal advice. You should not act on this information without consulting legal counsel or other knowledgeable advisors.