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(Original Signature of Member)

117TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to require estimated income tax installments to be paid on a quarterly basis.

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IN THE HOUSE OF REPRESENTATIVES

Mrs. LESKO introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**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 Sim-  
5 plification Act”.

1 **SEC. 2. QUARTERLY INSTALLMENTS FOR ESTIMATED IN-**  
2 **COME TAX PAYMENTS BY INDIVIDUAL.**

3 (a) **IN GENERAL.**—The table contained in paragraph  
4 (2) of section 6654(e) of the Internal Revenue Code of  
5 1986 is amended—

6 (1) by striking “June 15” and inserting “July  
7 15”, and

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

10 (b) **EFFECTIVE DATE.**—The amendments made by  
11 this section shall apply to installments due in taxable years  
12 beginning after the date of the enactment of this Act.