



TAX BULLETIN 21-5
Virginia Department of Taxation
April 9, 2021

**IMPORTANT INFORMATION REGARDING
CERTAIN FILING AND PAYMENT DEADLINES**

NEW INDIVIDUAL INCOME TAX FILING AND PAYMENT DEADLINE

On March 19, 2021, Governor Northam announced that Virginia would move the Taxable Year 2020 individual income tax filing and payment deadline for calendar year filers from May 1, 2021 to May 17, 2021. This bulletin provides information regarding this new individual income tax filing and payment deadline.

New Individual Income Tax Filing and Payment Deadline

Individual income tax returns and payments required to be made with such returns for Taxable Year 2020 that were originally due May 1, 2021 are now due on or before May 17, 2021. As a result, no penalties will apply so long as a return is filed and full payment is made by May 17, 2021. In addition, pursuant to the Department's authority to waive the accrual of interest during a declared state of emergency in the Commonwealth, no interest will apply so long as a return is filed and full payment is made by May 17, 2021. See 2021 House Bill 1999.

The new filing and payment deadline for certain Taxable 2020 returns applies to composite returns filed on behalf of nonresident owners. However, all other Virginia tax payment, withholding, and filing deadlines remain the same, including the requirement for calendar year filers to make their first estimated payments for Taxable Year 2021 by May 3, 2021.

Automatic Filing Extension

If you are unable to file by May 17, 2021, Virginia offers automatic filing extensions to individual income taxpayers for up to six months after the new filing deadline. No application is required to file on extension. If you decide to take advantage of Virginia's automatic filing extension, please be sure to make an extension payment by May 17, 2021 to avoid late payment penalties, interest, or extension penalties, as applicable.

Taxpayers who opt to file on extension after May 17, 2021 are still required to pay at least 90 percent of their total tax liability by such date. In addition, such taxpayers are required to pay the remaining taxes due on or before the date the return is actually filed on extension. Taxpayers who fail to comply with either of these requirements may be subject to interest and penalties. However, if a taxpayer pays at least 90 percent, but less than 100 percent, of their total tax liability by May 17, 2021 and pays any remaining taxes with a return filed by the extended due date, that taxpayer will not be subject to penalties, but will be required to pay interest on the unpaid amount. The extended due date for individual income taxpayers who file on a calendar year basis is November 17, 2021. Please see the Department's website for more information.

This Tax Bulletin is available online in the [Laws, Rules & Decisions](#) section of the Department's website. If you have additional questions, please visit the Department's website at <http://www.tax.virginia.gov>, or contact the Department at (804) 367-8031.