INDIANA DEPARTMENT OF REVENUE

Tax Amnesty

2026

Disclaimer: Every attempt is made by DOR to provide information that is consistent, with the appropriate statutes, rules and court decisions at the time of presentation. Any information provided by DOR in this presentation that is not consistent with the law, regulations or court decisions is not binding on either the taxpayer or DOR. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

What is Tax Amnesty 2026?

Amnesty Basics

- From July 15 - Sept. 9, 2026, taxpayers who pay eligible liabilities in full can receive a waiver of related penalties, interest, and collection fees.
- The Indiana Department of Revenue (DOR) is partnering with United Collection Bureau (UCB) for Tax Amnesty 2026.
- More information at taxamnesty.in.gov.

Amnesty Basics – Tax Eligibility

- Which tax liabilities are eligible?
  - All listed taxes paid to DOR or Motor Carrier Services that were due and payable for a tax period ending before Jan.1, 2024.

- Which tax liabilities are ineligible?
  - Taxes not administered by DOR such as non-Indiana state taxes, federal taxes, property tax, etc.
  - More recent liabilities for tax periods ending after Dec. 31, 2023.

Amnesty Basics – Taxpayer Eligibility

- Who qualifies?
  - Individuals and businesses may qualify.
  - Residents and nonresidents may qualify.
  - Most taxpayers with eligible liabilities will receive a letter notifying them of the program, but this letter is not required to qualify.

- Who does not qualify?
  - Any taxpayer who participated in Amnesty in 2015 or 2005.

Amnesty Basics – Penalties

- Penalties will increase for taxpayers with eligible liabilities who choose not to participate or fail a payment plan program.

- Exception: *certain* taxpayers can take advantage of amnesty without incurring additional penalties if they choose not to.

Important Tax Amnesty 2026 Dates

- May 18, 2026 – Check eligibility for amnesty via INTIME
- July 15, 2026 – Amnesty program begins
- Sept. 9, 2026 – Amnesty program ends
- June 7, 2027 – Amnesty payment plan deadline

Eligibility Tool

Eligibility Tool Basics

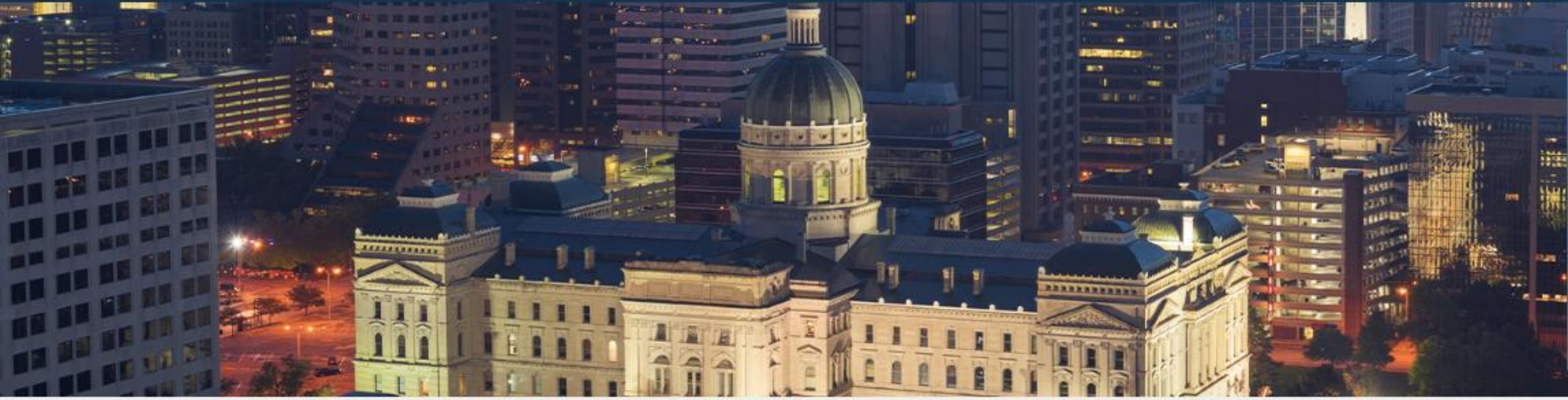
- Use INTIME's eligibility tool at intime.dor.in.gov.
- If you have eligible liabilities, using the tool does not automatically lock you into participating in amnesty.
- The eligibility tool is accessible with or without an INTIME account, though logged-in users can access more information about their liabilities.

Indiana Department of Revenue

INTIME Indiana Taxpayer Information Management Engine

Ask Indy

?



Username

Password

Log in

Forgot username or password?

New to INTIME?

Sign Up

Tax Amnesty 2026 eligibility tool

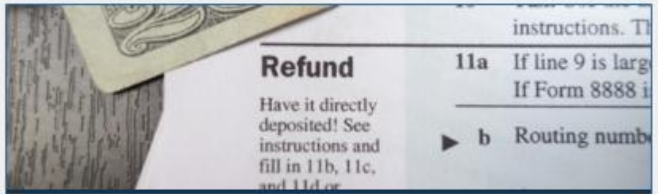
Tax Amnesty 2026 waives interest and penalty for debts on tax years 2023 and prior.

- Check if you are eligible
- View more information about tax amnesty

Payments

Pay a bill or make a return, extension, or estimated payment for individual or corporate tax.

- Make a payment
- Manage scheduled payment



Where's my refund?

Request the status of your individual income tax refund, verify your identity, or fill out the SC-40 for the Unified Tax Credit for the Elderly.

- Where's my refund?
- Verify my identity
- Seniors: Fill out the SC-40 for the Unified Tax Credit for the Elderly

Tax Amnesty 2026

Instructions

Why should I use the Tax Amnesty 2026 eligibility tool?

You can use this tool to determine if you are eligible to participate in the Tax Amnesty 2026 program that runs from July 15 - Sept. 9, 2026. The Indiana Department of Revenue (DOR) will waive all related penalties, interest, and collection fees if the full amount due of amnesty eligible liabilities is paid during the amnesty window or with the successful completion of an amnesty payment plan agreement.

More information about Tax Amnesty 2026 and answers to frequently asked questions can be found at taxamnesty.in.gov.

You may also use this tool to sign up for email reminders regarding the amnesty program or sign up for INTIME if you do not already have an INTIME logon.

What do I need to use this eligibility tool?

To determine your eligibility, you will need to provide the following information:

- Business Name or Last Name (if an individual or sole proprietor)
- ID (FEIN or TID if a business; SSN or ITIN if an individual or sole proprietor)
- If you have previously registered or filed a return with DOR, you will also be asked to provide a method of validating your account with one of the following pieces of information:
  - Amnesty Case ID
  - Return Line Item
  - Recent Payment Amount
  - Letter ID

Cancel

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Instructions
Customer Type

Are you a business or individual/sole proprietor?

Select whether you are a business or an individual. The individual option includes individuals and sole proprietors. A responsible person can check business liabilities using the business's information.

- ( ) Business
- (•) Individual

Instructions
Customer Type
Customer Information

Enter your information

ID Type
SSN

SSN
***-**-1111

Last Name
SAMPLE

Email
sample@email.com

Confirm Email
sample@email.com

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Ta

- Aviation Fuel (AVF-150)
- C Corporation (IT-20)
- Fiduciary Income (IT-41)
- Financial Institution (FIT-20)
- Gasoline Use (GT-103)
- Motor Fuels (MF-360)
- Nonprofit (IT-20NP, NP-20, NP-20A)
- Partnership (IT-65)
- Petroleum Severance (MF-600)
- Rail Car Tax (RC-1)
- S Corporation (IT-20S)
- Sales (ST-103, ST-103CAR, ST-103MP)
- Special Fuel (SF-900)
- Terminal Operator (FT-501)
- Transporter License (SF-401)

tomer Type | Customer Information | Validate Account

ur identity

tity. Do not use Alcohol, Tobacco, Fuel Inventory, or Vehicle Sharing accounts. Instead, use your Sales account to verify. IRP and IFTA ervices.

Sales (ST-103, ST-103CAR, ST-1(

Do you have an amnesty case ID from a DOR or a United Collections Bureau (UCB) letter? (More info)

Yes | No

Enter validation method for your Sales account

Amnesty Case ID

111111

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Tax Amnesty 2026

Instructions | Customer Type | Customer Information | Validate Account | Eligibility

Review eligibility for amnesty

Our records indicate you are eligible for Tax Amnesty 2026.

Receive a waiver on penalties, interest, and collection fees on eligible liabilities if you pay between July 15 and Sept. 9, 2026. You may also set up a payment plan, which must be completed by June 7, 2027.

Sign up or log in to INTIME to see details about your eligibility.

More information about Tax Amnesty 2026 can be found at taxamnesty.in.gov.

Would you like to sign up for email reminders for Tax Amnesty 2026? (More info) *

Yes | No

Cancel

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Tax Amnesty 2026

Instructions | Customer Type | Customer Information | Validate Account | Eligibility

Review eligibility for amnesty

DOR records indicate you do not currently have any liabilities that are eligible for Tax Amnesty 2026.

If you are a non-filer, or have missed filing returns for periods prior to January 1, 2024, now is the time to file which could change your amnesty eligibility status.

If you have filed an amended return(s) that you believe should be amnesty-eligible, please allow 2 weeks for processing and check the look up tool again.

More information about Tax Amnesty 2026 can be found at taxamnesty.in.gov.

For details on your account, sign up for INTIME or log in.

Would you like to sign up for email reminders for Tax Amnesty 2026? (More info) *

Yes | No

Cancel

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How to Participate

How Do I Participate?

- Check eligibility and make sure that you have filed all previous and current Indiana tax returns.
  - If you have estimated bills, it's in your best interest to file or amend those returns before participating.
  - More information available at in.gov/dor/amnesty/scenarios

- From July 15 – Sept. 9, 2026, you can:
  - Pay your liability in full, or
  - Set up a payment plan (must be completed by June 7, 2027)

Payment Options

- Approved payment methods:
  - ACH debit through a bank or savings account (no fee)
  - Debit or credit card (fee)
  - Check

- How to pay:
  - Phone – Call UCB at 888-782-5985
  - Online – Visit intime.dor.in.gov (account required)
  - In-person – More info at in.gov/dor/about/district-offices
  - Mail – Send check to P.O. Box 28 Indianapolis, IN, 46206

Amnesty Payment Plans

- Amnesty Payment Plans must be paid off by June 7, 2027, to avoid incurring additional penalties on eligible liabilities.

- To qualify for a payment plan:
  - Individuals – eligible liabilities must total at least $100.
  - Businesses – eligible liabilities must total at least $500.

- Once established, use INTIME or the UCB payment portal to check your status and payment balance.

INTIME for Logged in Taxpayers

SAMPLE BUSINESS

11-1111111

Indiana Taxpayer ID: 8000000000

123 SAMPLE ST
SAMPLE IN 12345

Welcome, JANE SAMPLE

You last logged in on Wednesday, May 20, 2026 11:22:20 AM

Manage My Profile

Summary | Requires Attention | Settings | All Actions

Tax Amnesty

Tax Amnesty 2026 runs from July 15, 2026 through Sept 9, 2026.

Amnesty Participation

- View your amnesty eligibility
- Submit an amnesty agreement
- View more information about Tax Amnesty 2026
- Ask a question about amnesty

Case 111111

Amnesty Case Balance

$2,800.00

- View amnesty case detail
- Make an amnesty payment
- Add an amnesty payment plan

Sales

Location 001

Filing Frequency: Monthly

SAMPLE LOCATION

ST-103 for June 2026

Monthly return due: Jul 20, 2026

- File now

Submit an amnesty agreement

Tax Amnesty 2026 Agreement

SAMPLE BUSINESS

11-1111111

Amnesty Agreement

Do you agree to participate in Tax Amnesty 2026?

☐ By agreeing to participate in Tax Amnesty 2026 today, you understand and agree to the following: *

- All liabilities must be paid in full by Sept. 9, 2026 or you must enter into a payment plan with all payments paid in full by June 7, 2027.
- You give up any right you may have to protest this liability.
- You may not request a refund regarding any liabilities that are eligible for the Tax Amnesty 2026 program.
  - Paying off liabilities during Tax Amnesty 2026 does not prevent DOR from conducting an audit or assessing additional tax in the future for taxes included in Tax Amnesty 2026.

By submitting this Tax Amnesty 2026 Agreement, you affirm that you are legally bound by these terms.

Amnesty Cases

Select the 'Agree to Participate' checkbox to opt-in to participate in amnesty. You do not need to check the box if the case is already opted-in.

Case ID	Amnesty Balance	In a Payment Plan	Already Opted-In	Eligible to Participate	Agree to Participate
111111	2,800.00	☐	☐	☑	☐

Cancel

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Next

View your amnesty eligibility

SAMPLE BUSINESS

Review your eligibility for participation in tax amnesty

- You are eligible to participate in amnesty.
- You have agreed to participate in amnesty.

You have amnesty eligible liabilities.

Amnesty Balance : 2,800.00

View amnesty case detail

SAMPLE BUSINESS

View amnesty case detail

Review the current details of this amnesty case

Case ID	Status	Opted In	Amnesty Balance	Payment Plan	Payment Plan Source	Amnesty Penalty
111111	New	☑	2,800.00	☐		280.00

Make an amnesty payment

Amnesty Payment Agreement

Enter payment information

- [x] Agree to payment terms:

  - The funds will be withdrawn automatically upon submission of this agreement.
  - By submitting this payment, you give up any right you may have to protest this liability.
  - You may not request a refund regarding any liabilities included in Tax Amnesty 2026.
  - Paying off liabilities during Tax Amnesty 2026 does not prevent DOR from conducting an audit or assessing additional tax in the future for taxes included in Tax Amnesty 2026.

By submitting this Amnesty Payment Agreement, you affirm that you are legally bound by these terms.

Amnesty Case ID

111111

Amount

2,800.00

Pay with Bank Account

Amount

2,800.00

Payment date

15-Jul-2026

Type

US Financial Institution

Routing number *

Required

Populate Routing Number

Account number *

Required

Confirm account number *

Required

Bank account type *

- ( ) Checking
- ( ) Savings

Save this bank account for future use

Yes | No

> Add an amnesty payment plan

Is an amnesty payment plan right for me?

The Indiana Department of Revenue (DOR) understands that making a full payment for outstanding tax liabilities eligible for amnesty may not be possible. We offer flexible terms to meet the needs of most customers, but also wish to make you aware of some important information regarding amnesty payment plans.

- DOR does not charge an additional fee for a payment plan, however **you must have your amnesty payment plan paid in full by June 7, 2027**, to benefit from the waiver of penalties, interest, and collection fees and to avoid incurring double penalties on your liabilities.
- A **down payment will be required** to establish an amnesty payment plan through DOR.
    - If you want to discuss different payment terms, contact our amnesty partner, United Collection Bureau, at 888-782-5985.
- **Payments will be withdrawn automatically** on the date you specify.
- **The department may cancel your payment arrangement** if you do not make payments by the established due dates.
- If a lien has been filed on personal or business property, **the lien will remain in place until the balance has been paid in full.**
- **There may be additional requirements** in order to avoid the protest of a professional license or to release a vehicle title.
- If you agree to participate in the amnesty program you can no longer protest the liability.

☑ I understand and wish to proceed with requesting an amnesty payment arrangement.

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Choose a payment schedule

Your balance can be paid in fixed monthly or bi-weekly installments. A checking or savings account will be required to set up ACH Debit payments. Payment dates after the first payment will vary depending on the payment frequency selected.

The first payment due field refers to the first installment date, not including the down payment. A **down payment is required** and will be processed on the day it is submitted.

Please note that after you enter your amnesty payment plan information and click next, your amnesty payment plan will be forecasted. Depending on the age and number of your liabilities as well as the length of the plan, this may take a few moments.

Amnesty Case Balance

5,198.00

Payment Frequency

Monthly | Bi-Weekly

Select payment plan details

Install Type

Number Of | By Amount

Total Number of Payments *

Required

First Payment Due Date *

Required

ⓘ The down payment is required to establish an amnesty payment plan and will be processed on the day it is submitted.

Down Payment Amount

0.00

> Ask a question about amnesty

Which account is this message concerning?

Filter

This message doesn't concern a specific account

Sales	RST-0000000000	SAMPLE LOCATION

Which period is this message concerning?

Filter

This message doesn't concern a specific period

31-Dec-2026

31-Dec-2025

31-Dec-2024

31-Dec-2023

31-Dec-2022

Message

* Subject: Required

* Message: Required

INELIGIBLE, SAMPLE

Indiana Taxpayer ID: 8000000002

789 SAMPLE ST
SAMPLE IN 12345

Welcome, Sample Ineligible

You last logged in on Thursday, Apr 23, 2026 9:49:25 AM

Manage My Profile

Summary | Requires Attention | Settings | All Actions

Tax Amnesty

2026 Amnesty Program

Amnesty Participation

You have no amnesty eligible liabilities

- View your amnesty eligibility
- View more information about Tax Amnesty 2026
- Ask a question about amnesty

INELIGIBLE, SAMPLE

Review your eligibility for participation in tax amnesty

You are not eligible to participate in amnesty.

Reason for Ineligibility

No amnesty eligible liabilities

Financial Summary | Returns | Periods

Financial Summary For Last 12 Months/Periods

Period Begin	Period End	Tax	Penalty	Interest	Other Fees	Payments and Credits	Balance	Pending Payments
01-Jan-2025	31-Dec-2025	$2,460.00	$246.00	$3.77	$0.00	$0.00	$2,709.77	$0.00

Special Situations

Pre-Existing Payment Plans

- Taxpayers on pre-existing payment plans may choose to participate in amnesty but are not required to do so.

- Other DOR payment plans do not automatically transition to become amnesty payment plans during amnesty, and will continue under original terms unless the taxpayer elects to participate.

- Call DOR to transition to an Amnesty payment plan.

Appeals and Protests

- Appeals and protests in progress prior to Tax Amnesty 2026 will be put on temporary hold.
- If you choose not to participate in Tax Amnesty 2026, you will not be subject to the additional penalty.
- If you choose to participate in Tax Amnesty 2026, you waive the right to appeal or protest that liability.

Offer in Compromise and Hardship

- You *may* halt Offer in Compromise or Claim for Hardship proceedings for eligible tax periods to participate in Tax Amnesty 2026.
- Contact the Taxpayer Advocate Office (TAO) for more information.
- Tax Amnesty 2026 payment plans cannot be extended past June 7, 2027, in cases of financial/medical hardship.

Other Scenarios and Information

- Other eligible groups that will not incur additional penalties:
  - Bankruptcy (consult with your bankruptcy trustee / attorney)
  - Taxpayers with 2023 liabilities
- Taxpayers may have multiple “types” of liabilities, that will need to be handled differently
- Once amnesty-eligible liabilities are paid in full:
  - Related liens will be released
  - You may request an amnesty tax warrant expungement

Resources

Amnesty Contact Information

- Call the UCB amnesty phone line 888-782-5985.
- Message the Amnesty Escalation Team on intime.dor.in.gov.
- Refer to your Amnesty letter for other, specific points of contact.

Amnesty Resources

- Find more amnesty information at taxamnesty.in.gov.
- Learn how to resolve common issues at in.gov/dor/amnesty/scenarios.
- Sign up for DOR agency announcements at in.gov/dor/about/contact-us.

Thank You