TAX BULLETIN

Sept. 11, 2026

Tax Amnesty 2026 window has ended

Tax Amnesty 2026 ended Sept. 9, 2026. Taxpayers who enrolled in an amnesty payment plan must have their balance paid in full by June 7, 2027, to avoid incurring additional penalties on their liabilities.

If you did not participate in Tax Amnesty, you may incur additional penalties on liabilities that were eligible for amnesty and have not been paid in full or assigned to a payment plan.

Payment plan participants should check their balances regularly to ensure all payments are going through as scheduled and that there have not been unexpected changes to their amnesty balances.

If you set up a payment plan through INTIME, log in and check your balance under the Summary tab. If you set up a payment plan through United Collection Bureau (UCB), contact them at 888-782-5985.

For more information, including frequently asked questions and instructions on how to check your balance on INTIME, visit in.gov/dor/amnesty/.

Reminders for Pass-Through Entities

As we approach the extension filing season, we want to remind businesses and preparers that pass-through entities must include **all nonresident partners, shareholders, or beneficiaries** in their composite returns, even if the corporation or partnership is reporting a

Gas Tax Holiday

On Aug. 5, 2026, Governor Mike Braun issued a new energy emergency declaration and suspended the collection of Gas Use Tax and Gasoline Excise Tax. In accordance with that executive order, the Indiana Department of Revenue won't collect Gas Use Tax or Gasoline Excise Tax from Aug. 7 through Oct. 5, 2026. This suspension of tax runs consecutively with the suspension under Governor Braun's previous executive orders.

Indiana storm victims receive tax relief

Individuals and businesses in Indiana affected by severe storms that started on Aug. 11, 2026, will have until Feb. 1, 2027, to file various federal and business tax returns and make payments. The IRS and DOR are offering tax filing extensions to any area designated by the Federal Emergency Management Agency.

The affected counties include:
Carroll, Dearborn, Decatur, Delaware, Fayette, Franklin,

loss. Filers who fail to do so will automatically be assessed a **$500 penalty** per pass-through entity.

Here are some steps you can take to avoid this penalty:

- Make sure the number of nonresidents reported in the header of the return is the same as the total number of entity owners listed on Schedule Composite, Schedule PTET, and/or Schedule Composite-COR.
- The Schedule Composite and/or Schedule PTET **must be included** with the return and completely filled out with the individual's Social Security number (SSN) and/or corporate entity's federal employer identification number (FEIN).
- The appropriate schedule(s) are required whether the entity has income or a loss.

Also, partnerships and S corporations that have or intend to elect Pass-Through Entity Tax (PTET) for tax year 2026 are required to make quarterly estimated payments. The payment schedule is as follows:

- April 20, 2026
- June 20, 2026
- Sept. 20, 2026*
- Dec. 20, 2026*

*Your filing date may change if you live in one of the disaster relief counties.

Hamilton, Hancock, Henry, Lake, LaPorte, Madison, Marion, Morgan, Porter, Pulaski, Randolph, Rush, Tipton, Union, and Wayne

Visit DOR's Disaster Relief webpage or IRS.gov for more information.

DOR's Annual Public Hearing

If you missed DOR's Annual Public Hearing, a recording and meeting minutes are available on our website.

Information Bulletins & Departmental Notices

Departmental Notice 2: Gasoline Use Tax
Income Tax Information Bulletin 122: Health Reimbursement Arrangement Tax Credit