Tax Amnesty 2026

Business Fact Sheet

What is Tax Amnesty 2026

- Limited-time opportunity to pay past-due, eligible taxes and receive a waiver of related penalties, interest, and collection fees
- Amnesty will be conducted from July 15, 2026, through Sept. 9, 2026
- Tax Amnesty 2026 partner: United Collection Bureau (UCB)

Eligibility for Tax Amnesty 2026

- All listed taxes paid to the Indiana Department of Revenue (DOR) or Motor Carrier Services for tax periods ending prior to Jan. 1, 2024, are eligible
- Past-due taxes for tax periods ending prior to Jan. 1, 2024, may be eligible to participate in Tax Amnesty 2026
- Eligible liabilities currently placed on hold may participate but are not required to participate
- Taxpayers who participated in Indiana's 2005 or 2015 tax amnesty programs are **not** eligible
- Liabilities for tax periods ending after Dec. 31, 2023, are **not** eligible
- New online eligibility tool helps taxpayers determine qualification
    - The tool only shows if you have amnesty-eligible liabilities
    - You must log into INTIME to see any additional details about the eligible liabilities
- Must ensure all tax filings with DOR are current

Eligibility & Business Accounts

- Businesses with amnesty-eligible liabilities will receive a letter from UCB or DOR announcing amnesty eligibility
    - Letter will include information about the liabilities, an amnesty Case ID, amnesty balance, and balance if customer does not successfully complete amnesty
- Business accounts can view amnesty-eligible liability details by logging onto INTIME. The information will be under the summary tab.

Participation in Tax Amnesty 2026

- Pay eligible liabilities in full or set up a payment plan any time between July 15, 2026, and Sept. 9, 2026
- To pay an account in full or establish a payment plan:
  - Call UCB at 888-782-5985 during the amnesty period,
  - Visit INTIME, or
  - Mail payments to:
    P.O. Box 28,
    INDIANAPOLIS, IN, 46206
- Eligible liabilities must total at least $500 to qualify for a payment plan
  - If liabilities are less than the minimum, the business must pay off its liabilities before the amnesty window closes or they will incur additional penalties

Benefits of Participating

- DOR will waive all related penalties, interest, and collection fees upon successful completion of amnesty
- Opportunity to resolve outstanding tax debt and return to compliance

What happens if a taxpayer does not participate in Tax Amnesty 2026?

- Taxpayers who do not participate may be subject to additional penalty on their eligible liabilities
- Taxpayers who do not complete an amnesty payment plan by June 7, 2027, may be subject to additional penalty on their eligible liabilities

Additional Resources

Additional aids are available to help you successfully participate in Tax Amnesty 2026:

- Scenario 2 - Closing business with DOR
- Scenario 3 - Filing business returns
- Scenario 4 - Register a business with DOR
- Scenario 5 - Issues logging into INTIME
- Scenario 6 - Creating an INTIME account