



# Tax Amnesty 2026

Individual Fact Sheet

## What is Tax Amnesty 2026?

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- 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

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- 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 December 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

## Participation in Tax Amnesty 2026

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- Pay eligible liabilities in full or set up a payment plan any time between July 15, 2026, and Sept. 9, 2026
- Payment plans must be paid in full by June 7, 2027
- To pay an account in full or establish a payment plan:
  - Call UCB during the amnesty period,
  - Visit [INTIME](#), or
  - Mail payments to:  
P.O. Box 28,

INDIANAPOLIS, IN, 46206

- Eligible liabilities must total at least \$100 to qualify for a payment plan
- If liabilities are less than the minimum, the taxpayer must pay off its liabilities before the amnesty window closes or they may incur additional penalties

## Benefits of Participating

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- 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?

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

## Additional Resources

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

- [Scenario 1 - Filing IND Tax Returns for Previous Years](#)
- [Scenario 5 - Issues Logging Into INTIME](#)
- [Scenario 6 - Creating an INTIME Account](#)