Tax Amnesty 2026

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, are 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

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
- Payment plans must be paid in full by June 7, 2027
- 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

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

Where will the money go?

- Funds are distributed according to existing Indiana tax law by tax type
- Major taxes (e.g., individual income, corporate, sales) are primarily deposited into the State General Fund for government operations
- DOR is projecting it could collect between $65 million and $144 million based on inventory of amnesty-eligible liabilities and DOR's confidence in collecting them