Indiana Tax Amnesty Is a Go: What Taxpayers Need to Know About Indiana's 2026 Amnesty Program

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There is good news on the horizon for taxpayers who owe delinquent taxes in Indiana. Indiana's third-ever amnesty program is set to open in July 2026 in an effort to help individuals and businesses pay overdue or contested taxes, with the bonus of not only abatement penalties but also interest and collection fees.

For Indiana taxpayers, this is the first amnesty program that Indiana has provided in over a decade. During the 2025 legislative session, the Indiana General Assembly authorized the Indiana Department of Revenue (DOR) to conduct the program from July 15, 2026, until September 9, 2026 (the "Amnesty Period"). Here is how it works and what you need to know.

How Tax Amnesty Works

Indiana's amnesty program applies to a wide variety of taxes. If eligible and accepted into the program, amnesty will provide a full abatement of civil or criminal penalties, as well as late-payment fees, interest or collection fees for those taxpayers who voluntarily pay during the Amnesty Period. Taxpayers with delinquent tax liabilities from periods before January 1, 2024, are eligible to participate in the program, including those currently under audit or protest.

One limitation, however, is that because Indiana instituted amnesty programs in 2005 and 2015, taxpayers who participated in either of the prior amnesty programs are not eligible to participate in this year's program.

According to Indiana DOR's Frequently Asked Questions (FAQs),[1] taxpayers can determine if they are eligible to participate in the amnesty program by using the eligibility tool on its INTIME online system beginning on May 18, 2026. Once a taxpayer logs on, the tool will indicate if there are eligible liabilities for the program. It is important to note that even if a taxpayer does not receive a letter indicating their eligibility to participate in the amnesty program, they may still be eligible.

Eligibility Requirements

For a simple breakdown, taxpayers must: (1) file or have filed all previous and current Indiana tax returns; (2) have eligible tax liabilities; and (3) have not participated in either the 2005 or 2015 Indiana amnesty programs.

What Taxes Are Eligible for the Amnesty Period & Should I Apply?

Unlike many other avenues for tax eligibility, *all* Indiana state taxes paid to Indiana DOR or Motor Carrier Services for tax periods ending prior to January 1, 2024, are eligible for the amnesty program.

Importantly, because the only restriction to being eligible for the amnesty program is whether a taxpayer participated in a prior amnesty, then all potential tax liabilities — including current ones or those pending appeal — can be eligible.

While there are a number of "carrots" to apply for this amnesty, Indiana's program does include one main "stick" — if a taxpayer is eligible but does not apply, double penalties may be imposed.

You're Eligible! What Next?

If you determine that you can participate in the 2026 amnesty program, you must do one of the following during the Amnesty Period:

- Call United Collection Bureau (UCB)[2] to arrange and pay liability in full or set up a payment plan; or
- Set up an INTIME account to either pay the liabilities in full or set up a payment plan.

The liability must be paid in full prior to September 9, 2026, or any amnesty payment plan must be paid in full by June 7, 2027.

Payment Plans and Forms for Tax Amnesty 2026

To establish a payment plan through UCB or INTIME, taxpayers need to establish same during the 2026 Amnesty Period. To qualify for a payment plan, individuals must have eligible liabilities that total at least $100 to qualify. For businesses, eligible liabilities must total at least $500 to qualify for the payment plan.

For payment purposes, UCB will accept:

- Automated Clearing House (ACH) debit through a bank or savings account (no fee);
- Credit card (fee); or
- Check.

It's important to note that Indiana DOR's preferred methods of payment are:

- ACH debit through a bank or saving account (no fee);
- Debit or credit card (fee); or
- Check.

Main Takeaways

Indiana's 2026 tax amnesty program is a great opportunity for delinquent taxes to be paid in return for all penalties, fees, and interest being waived — including those that would not be part of Indiana's typical Voluntary Disclosure Program (i.e., those tax liabilities already under audit) — in order to clean up tax deficiencies quickly and in a streamlined manner.

Please reach out to the authors of this article if you have questions regarding Indiana's 2026 amnesty program or any tax issues.

You can also continue to follow FBT Gibbons' **Tax Law Defined® Blog** for insight into the latest developments in state, local and federal tax planning and tax administration.

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[1] Indiana DOR, Tax Amnesty 2026, Frequently Asked Questions, *available at* DOR: Tax Amnesty 2026. Taxpayers can also find the eligibility tool via their respective INTIME account, which can be

found at Indiana Taxpayer Information Management Engine.

[2] Indiana DOR is partnering with United Collection Bureau for the Tax Amnesty 2026.

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