

Amnesty/Voluntary Disclosure:

Indiana: New Law Requires Establishment of Amnesty Program that Provides for Potential Waiver of All Interest and Penalties

H.B. 1001, signed by gov. 5/6/25. New law requires the Indiana Department of Revenue (Department) to establish a tax amnesty program for taxpayers having an unpaid tax liability for “listed taxes” (*i.e.*, most taxes administered by the Department including the state adjusted gross income tax, financial institutions tax, and gross retail and use tax) that were due and payable for a tax period ending before January 1, 2023. The amnesty program is limited to the period determined by the Department, “not to exceed eight regular business weeks” ending before the earlier of the date set by the Department or January 1, 2027, and provides for a potential waiver of all related penalties and interest. A taxpayer is ineligible for this amnesty program if it participated in certain previous Indiana amnesty programs. Please contact us with any questions.

URL: <https://iga.in.gov/legislative/2025/bills/house/1001/actions>

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