



Tax Amnesty 2015 Fact Sheet

Background

- Tax Amnesty 2015 is authorized by the biennial budget in House Enrolled Act 1001, which was signed into law by Governor Mike Pence in May 2015.
- The first Indiana tax amnesty program was conducted in 2005-2006. With a target of \$65 million, the program generated \$244 million. The full final report on this tax amnesty program is available [here](#).

What is Tax Amnesty 2015?

- Tax Amnesty 2015 is a limited-time opportunity for both individuals and businesses to pay past-due taxes free of penalty, interest, and collection fees.
- Tax Amnesty 2015 will be conducted from September 15, 2015 through November 16, 2015.
- Existing taxes, for all tax types managed by the department, for periods prior to January 1, 2013, are eligible to participate in Tax Amnesty 2015.
- More than 40 different tax types are eligible for the program. A full list of eligible tax types is available on www.taxamnesty.in.gov.

Benefits of Participating

- In return for full payment of the base tax, the Indiana Department of Revenue will
 - Waive penalty, interest, and collection fees
 - Release tax liens that have been imposed on existing liabilities
 - Not seek civil or criminal prosecution against any individual or entity
- Through the terms of Tax Amnesty 2015, some taxpayers may be eligible for tax warrant expungement. To be eligible for tax warrant expungement, all outstanding tax liabilities, including Tax Amnesty 2015 liabilities, must be paid in full and the taxpayer must be current on all tax filings. To apply to have a tax warrant expunged, the taxpayer should submit a completed Amnesty Expungement Request Form, available at www.taxamnesty.in.gov, by September 16, 2016. The department will review and approve or deny the request within 180 days of submission.



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Who is eligible to participate in Tax Amnesty 2015?

- Individuals and businesses with past-due taxes for periods ending prior to January 1, 2013 are eligible for Tax Amnesty 2015.
- Taxpayers who failed to file for periods ending prior to January 1, 2013.
- Taxpayers who have underreported their tax liabilities for periods ending prior to January 1, 2013.
- A taxpayer may be eligible but not required to participate if he has eligible liabilities that have been placed on hold.

Who is not eligible to participate in Tax Amnesty 2015?

- Taxpayers who participated in Indiana's 2005 tax amnesty program are not eligible for Tax Amnesty 2015.
- Taxpayers who participated in Indiana's horse claiming tax amnesty program are not eligible for Tax Amnesty 2015.
- Liabilities from January 1, 2013 to present are not eligible for Tax Amnesty 2015.

What happens if a taxpayer does not participate in Tax Amnesty 2015?

- Taxpayers with eligible liabilities who do not participate will be subject to double penalty at the end of the Tax Amnesty 2015 period (November 16, 2015).

How can a taxpayer participate in Tax Amnesty 2015?

- To pay an account in full or establish a payment plan:
 - Visit www.TaxAmnesty.IN.gov
 - Call 1-844-TAXESIN (1-844-829-3746)
 - Visit any of the 12 Indiana Department of Revenue locations
- Taxpayers who receive payment coupons in the mail can return the completed coupon with the full amount due.

Payment Plan Options

- To establish a payment plan, visit www.taxamnesty.in.gov or call the department toll-free at 1-844-TAXES-IN (1-844-829-3746).
- Payment plans consist of equal payments based on the total amount due and the number of months available.
- All Tax Amnesty 2015 payment plans must be satisfied by June 15, 2016.
- If a taxpayer defaults on a Tax Amnesty 2015 payment plan, the penalty on the tax liabilities will be doubled.

1-844-TAXESIN (1-844-829-3746) ■ www.taxamnesty.in.gov

Sept. 15, 2015 through Nov. 16, 2015

A banner for the Indiana Tax Amnesty '15 program. It features a large, upward-pointing arrow on a green hill under a blue sky with white clouds. On the left, there is a gold outline of the state of Indiana with the letters 'IN' inside. To the right of the outline, the text 'TAX AMNESTY '15' is written in large, bold, gold and blue letters. Below this, the slogan 'Act Now · Get Right · Move Forward' is written in smaller blue text. On the far right, there is a circular seal for the Indiana Department of Revenue (DOR) with a gold center and blue outer ring containing the text 'DEPARTMENT OF REVENUE' and 'INDIANA'.

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Where will the money go?

- Of the outstanding taxes collected, the first \$84 million will fund the Indiana Regional Cities Development Fund. The next \$6 million will be allocated to the Indiana Department of Transportation to support the operation of the Hoosier State Rail Line. Remaining funds collected will be deposited into the state general fund.

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