Indiana & Illinois Tax Amnesty 2026

Use this checklist to evaluate whether either program may apply to your business.

Most items checked in a column means you likely qualify. Deadlines are firm and windows are short.

ELIGIBILITY CHECKLIST

YETTER TAX / Sales Tax Institute

yettertax.com

INDIANA TAX AMNESTY 2026

Window: July 15 to September 9, 2026

Any business or individual with unresolved Indiana tax liabilities before Jan 1, 2024

UNRESOLVED LIABILITIES (PRE-2024)

- [ ] I have unresolved Indiana tax liabilities for periods ending before January 1, 2024 (sales tax, income tax, withholding tax, or corporate tax).

INDIANA NEXUS

- [ ] My business has Indiana nexus -- either physical presence (office, employees, or warehouse in Indiana) or economic nexus (at least $100,000 in gross Indiana sales, or 200 or more separate transactions, during the lookback period).

NOT A PRIOR AMNESTY PARTICIPANT

- [ ] I did NOT participate in Indiana's 2005 or 2015 tax amnesty programs. Prior participants are not eligible for Tax Amnesty 2026.

INTIME TOOL BLIND SPOT

- [ ] When I checked Indiana's INTIME eligibility tool, it did not reflect all years I had Indiana sales -- particularly years before I registered for a state tax account.

NO ACTIVE RESOLUTION IN PLACE

- [ ] I am not currently in an active payment agreement or pending settlement with Indiana DOR for these same liabilities.

READY TO ACT BEFORE THE DEADLINE

- [ ] I can file and pay (or enter a payment plan) by September 9, 2026, with any plan paid in full by June 7, 2027.

WHAT YOU GET: All penalties, interest, and fees waived. Payment plans available.

ILLINOIS REMOTE RETAILER AMNESTY

Window: August 1 to October 31, 2026

Registered remote retailers with unpaid Illinois sales tax from Jan 2021 to Jun 2026

REMOTE RETAILER STATUS

- [ ] My business sells tangible personal property to Illinois customers without a physical presence in Illinois (I am a remote retailer).

SALES DURING THE ELIGIBILITY PERIOD

- [ ] I had Illinois sales between January 1, 2021 and June 30, 2026 that met the economic nexus threshold: $100,000 or more in gross receipts or 200 or more separate transactions during a qualifying calendar quarter lookback period.

REGISTERED WITH ILLINOIS DOR

- [ ] I am currently registered with the Illinois Department of Revenue as a remote retailer.

UNPAID ILLINOIS SALES TAX

- [ ] I have unpaid Illinois Retailers' Occupation Tax (ROT) for some or all of the eligibility period -- including if I collected only the 6.25% state rate and did not remit local taxes.

NO ACTIVE AUDIT OR LITIGATION

- [ ] I am NOT currently under audit, investigation, or in litigation with Illinois DOR regarding sales or use tax for these periods.

ABLE TO FILE BY OCTOBER 31, 2026

- [ ] I can file and pay by October 31, 2026, reporting statewide totals at the simplified flat rate: 9% for general merchandise, or 1.75% for qualifying food, drugs, and personal hygiene items.

WHAT YOU GET: One flat rate. All penalties, interest, and prosecution risk waived.

If you checked most items in either column, contact Yetter Tax for an eligibility review.

Yetter Tax handles the full process: eligibility assessment, registration, application, and filing. We find what the state tools miss.

Yetter Tax | Sales Tax Institute

info@yettertax.com