



# DOR's Back on Track Plan 2020

As a result of the COVID-19 pandemic, DOR suspended and altered several programs and procedures to provide relief for Hoosiers. Starting in July 2020, DOR is working to return to normal operations. The timeline below outlines these changes.

## July 2020

- Customers with outstanding tax liabilities for corporate, individual and special taxes, that were due prior to March 2020, will begin receiving notices and bills via U.S. mail.
- Business and special tax customers that did not file required tax returns due from Jan. – March 2020, will receive a Proposed Assessment Notice via U.S. mail.
- Aeronautics/aircraft and motor carrier oversize/overweight customers with outstanding liabilities or civil penalties will begin receiving bills via U.S. mail.
- Tax liabilities that have reached the tax warrant stage, will resume being worked by county sheriffs and United Collections Bureau (UCB), DOR's outside collections partner.
- Any employers who did not file their WH-3 (withholding) forms, due Jan. 31, 2020, will receive a bill via U.S. mail.
- The time allowed to submit a legal protest returns to 60 days.
- The time allowed to request a protest rehearing returns to 30 days.

July  
2020

August  
2020

## August 2020

- The Offer in Compromise time frame for submission of records returns to normal.
- Business and special tax customers that have not filed the required tax returns for April - May 2020, will receive a Proposed Assessment Notice via U.S. mail.

## September 2020

- Individuals with tax liabilities associated with their 2019 tax return (filed in 2020), will begin receiving bills via U.S. mail.
- Special tax customers that did not file required tax returns due in June 2020, will receive a Proposed Assessment Notice via U.S. mail.
- Business customers will receive notices and bills for taxes due prior to March 2020, via U.S. mail. Warrants issued for these customers will be pursued by sheriffs and UCB.
- Processing of expired or expiring Registered Retail Merchant Certificates (RRMCs) will resume. Impacted businesses will be required to pay taxes owed for their RRMC to remain active.

September  
2020

October  
2020

## October 2020

- Individual income tax filers who have a discrepancy between their federal and Indiana Adjusted Gross Income (AGI), will receive a bill via U.S. mail, if there are additional taxes owed.
- Special tax customers that did not file required tax returns due in July 2020, will receive a Proposed Assessment Notice via U.S. mail.
- Business customers that did not file expected tax returns for 2020, will receive a reminder notice via U.S. mail.
- Involuntary collections actions (including levies) will restart for selected cases on Oct. 1, 2020.

## Need to contact DOR?



**(317) 232-2240**



**[dor.in.gov](http://dor.in.gov)**

More information on DOR's COVID-19 response can be found at:  
[dor.in.gov/coronavirus-information](http://dor.in.gov/coronavirus-information)