



Feb. 4, 2026

Tax season 2025 has arrived

The Indiana Department of Revenue (DOR), along with the IRS, began accepting filings for 2025 Individual Income tax returns on Monday, Jan. 26, 2026. Unless you are filing an extension, the deadline to file state and federal income tax returns and pay any due taxes is Wednesday, April 15, 2026.

Taxpayers who file an extension must remember that the extension is for filing only and does not extend the deadline to pay the tax that is due.

DOR encourages taxpayers to use electronic filing, online payments, and direct deposit for faster processing and refunds.

Amnesty is coming in July 2026

DOR is preparing for its eight-week tax amnesty program that will take place between **July 15 – Sept. 15, 2026**.

Legislation to finalize eligibility guidelines is currently in the works. DOR will continue to share more information on this upcoming program as it becomes available.

New USPS postmark change now in effect

The USPS changed how postmark dates are determined. The new change now reflects the date of the first automated processing operation instead of when the piece of mail was dropped off.

The change could affect the timeliness of mail-in tax payments. DOR encourages taxpayers to utilize [INTIME](#) to ensure all payments are received on time. Refer to the [USPS Postmark Change](#) information to learn more.

Indiana State Income Tax Conformity

Senate Enrolled Act 212, which Governor Braun signed last Thursday, aligns Indiana with federal H.R. 1, the One Big Beautiful Bill Act (OBBBA). This affects the 2025 Individual Income tax filing season, specifically Indiana's Adoption Tax Credit.

The adoption tax credit is coupling with the OBBBA, which means the federal credit includes the refundable portion of the federal tax credit. For more information, see [Income Tax Information Bulletin #111](#).

Indiana also now follows the change in recovery (depreciation) period for solar and wind energy production property and Safe Harbor for Absence of Deductible for Telehealth. This does not impact the return.

Indiana does not follow bonus depreciation on the allowance of qualified production property on corporate returns. If there are modifications for tax year 2025, taxpayers should use add-back code 120.

Information Bulletins & Departmental Notices

- Departmental Notice 2: [Gasoline Use Tax](#)
- Sales Tax Information Bulletin 11: [Application of Sales Tax to Restaurant Owners Including Fast Food Operations and Caterers](#)
- Sales Tax Information Bulletin 32: [Public School Corporation Purchases and Sales](#)
- Income Tax Information Bulletin 98: [Indiana 529 Savings Plan Credit](#)
- Income Tax Information Bulletin 119: [Internal Revenue Code Provisions Not Followed by Indiana and Clarification of Related Issues for 2020 and 2021 Federal Changes](#)



Indiana Department of Revenue

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