



Helping Hoosiers COVID-19 Relief Services

Individual Income Tax Returns and Payments

Forms:

- IT-40, IT-40PNR, IT-40RNR, SC-40 and IT-9
- Extension payments only: IT-40ES and ES-40

Deadline (original or per valid extension): April 15, 2020 → **New deadline:** July 15, 2020

Individual Income Tax Estimated Payments

Form:

- IT-40ES and ES-40

Deadline (original): April 15, 2020 → **New deadline:** July 15, 2020

Deadline (original): June 15, 2020 → **New deadline:** July 15, 2020

Corporate Income Tax Returns and Payments

Forms:

- IT-20, IT-41, IT-65, IT-20NP, IT-20S, FIT-20, URT-1, IT-6WTH and NP-20

Deadline (original or per valid extension): April 15, 2020 → **New deadline:** July 15, 2020

Deadline (original or per valid extension): May 15, June 15, or July 15, 2020

→ **New deadline:** August 17, 2020

- Extension payments only: IT-6, FT-QP and URT-Q

Deadline (original): April 15, 2020 → **New deadline:** July 15, 2020

Deadline (original): May 15, June 15, or July 15, 2020 → **New deadline:** August 17, 2020

Corporate Income Tax Estimated Payments

Forms:

- IT-6, FT-QP and URT-Q

Deadline (original): April 20, May 20 or June 22, 2020 → **New deadline:** July 15, 2020

Registered Retail Merchant Certificate Renewals

Registered Retail Merchant Certificates (RRMC) that have expired or are set to expire in March, April or May due to outstanding tax liabilities will now expire on June 30, 2020.

Filing a Claim of Refund

Extend the deadline for filing a claim for refund of income tax that was due to expire on or after April 1, 2020, but prior to July 15, 2020, to July 15, 2020.



Debt Collection Relief

- Existing Payment Plans as of March 2020 extended to **July 2020** upon request.
- Certain new payment plan agreements extended to 60 months versus 36 month limit.
- Working with Hoosiers to modify existing installment payment agreements.
- Suspended the creation of most tax filing bills, new warrants and liens. (Audits in progress and legal bills will continue to be issued to protect statutes of limitation.)
- Suspended creation of new sheriff and collection agency collection cases.
- Suspended outbound collection call activity.
- Suspended creation of new levy and garnishment involuntary collection actions.
- Canceled current levy and garnishment involuntary collection action.



Audit & Legal Protest Relief

- Suspended all in-person field audit work and is working collaboratively with all entities currently under audit via correspondence and teleconference to meet statutory requirements.
- Suspended the non-filer desk audit letter distributions.
- Modified desk audit record verification requirements (including Schedule C expense verification).
- Suspended all in-person protest hearings.
- Extended the current 60-day legal protest window an additional 60 days for a total of 120 days.
- Extended the current 30-day protest rehearing window an additional 60 days for a total of 90 days.
- Adjusted all legal protest final decisions to delay triggering of downstream statutes of limitation.
- Allowed the use of a valid/current Federal Power of Attorney form in lieu of Indiana's State Power of Attorney forms in certain circumstances.
- Eliminated all possible remaining requirements for wet signatures.



Hardship & Offer-In-Comprise (OIC) Support

- Relaxed certain record submission requirements for new case creation.
- Extended the time frame for record submission on all pending hardship cases until **July 31, 2020**.
- Extended new hardship and OIC case processing deadlines.



Motor Carrier Services Extensions

- Intrastate Motor Carriers not based in Indiana, carrying COVID-19 related supplies, do not need a trip permit or be registered with the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) prior to entering Indiana. This waiver expires **May 22, 2020**.
- Indiana based IRP registrations and intrastate baseplate registrations (BPR) – DOR issued IRP and BPR annual registrations that expired on March 31, 2020 or April 30, 2020, are extended until **May 31, 2020**.
- Indiana based IRP or BPR registrant may delay a registration renewal and/or payment for registrations effective May 1, 2020 until **May 31, 2020**. Any delayed IRP renewal registrations and/or payments must have an effective renewed IRP registration submitted to DOR by **June 1, 2020**.
- Indiana based IFTA licensees – IFTA licensees that file quarterly motor carrier fuel tax returns may delay the first quarter's return normally due April 30, 2020 to **May 31, 2020**.
- DOR waives the requirements to display or possess IFTA credentials until **May 22, 2020**.