

## STATE TAX AMNESTY DETAILS

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### Introduction:

This SALT Buzz provides information on various state amnesty programs that may assist taxpayers in limiting state and local tax exposures. This SALT Buzz will be updated periodically to discuss new state amnesty programs or to provide updates to scheduled state tax amnesty programs.

If you have an unreported liability in a state other than those discussed in this SALT Buzz, don't worry. Most states have voluntary disclosure programs that are similar to amnesty programs, in which a taxpayer enters into an agreement with the state to remit unreported liabilities for a limited period of time without the payment of a penalty (and sometimes interest). Participation in voluntary disclosure programs can generally be done on an anonymous basis. Please see [our previous SALT Buzz dated February 19, 2017](#) for more information on voluntary disclosure programs.

**May 7, 2018**

Indiana:

The Indiana Department of Revenue (“IDOR”) is offering a one-time voluntary disclosure initiative to out-of-state online retailers that meet certain qualifications until December 31, 2018. This special tax program is being offered specifically to out-of-state online retailers that have inventory located in third-party warehouses located in Indiana and sell to Indiana customers. This program offers out-of-state online retailers, that are not currently in compliance with Indiana sales and use tax laws, to enter into an agreement with the IDOR that will then fulfill those tax obligations.

Participants will not be required to pay any penalties and will have a decreased look-back period for sales and use tax to one full calendar year (2017) plus the current period.

In order for the out-of-state retailer to participate in the special voluntary disclosure program, they must meet all of the following qualifications:

- The online retailer has inventory located in a third-party Indiana warehouse and sells to Indiana customers;
- The online retailer has never filed tax returns in Indiana for the tax type in question;
- The online retailer has never registered for the tax type in question;
- The online retailer has never been audited or contacted by the IDOR about the tax type in question; and
- The online retailer is not an Indiana resident that has clearly defined sales tax and income tax filing obligations in the state.

If you would like to discuss upcoming state tax amnesty programs or state voluntary disclosure programs, please contact [John Trippier](#), or [any of the other professionals](#) at Zaino Hall & Farrin LLC.

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