



2025 STATE TAX AMNESTY PROGRAMS

Updated December 11, 2025

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
IL	Statutory	IL Revenue	Ended	October 1, 2025 - November 17, 2025	Most taxes administered by the Illinois Department of Revenue	Tax periods beginning after June 30, 2018 and ending before July 1, 2024	Yes	Yes	Taxpayers in ongoing litigation for nonpayment, delinquency, or fraud are ineligible.	\$180 million collected; Est. \$240 million
IL	Statutory	IL Secretary of State	Ended	October 1, 2025 - November 17, 2025	Franchise tax and license fee	Tax periods ending after June 30, 2019 and on or before June 30, 2025	Yes	Yes	Taxpayers in ongoing litigation for nonpayment, delinquency, or fraud are ineligible.	
IL	Statutory	H.B. 2755	Upcoming	August 1, 2026 - October 31, 2026	Certain unpaid Illinois state and local retailers' occupation tax (ROT)	TPP sold to IL customers during January 1, 2021 through June 30, 2026	Yes	Yes	A standard rate of 9% will apply to all sales that were originally subject to the use tax rate of 6.25%	
IN	Statutory	H.B. 1001	Upcoming	TBD - likely second half of 2026 and before January 1, 2027	TBD	Unpaid tax liability due and payable before January 1, 2023	Yes	Yes	Taxpayers who participated in a previous amnesty program (2005 or 2015) are not eligible.	Est. \$145 million - \$228 million
NH	Statutory	NH Department of Revenue Administration	Ongoing	December 1, 2025 - February 15, 2026	Taxes administered and collected by the DRA	Taxes due but unpaid prior to June 30, 2025	Yes	50%	The Commissioner may consider nonparticipation as a factor when abating or not abating any interest and penalty for good case or other reasons	
WA	Administrative (Voluntary Disclosure Program)	Washington State Department of Revenue	Ongoing	July 1, 2025 - April 30, 2026 & July 1, 2026 - April 30, 2027	Businesses with unreported investment income subject to B&O tax (unless the taxpayers has been notified on an audit or agency enforcement action as of 7/1/25)	Lookback period for tax liability is limited to prior four years plus the current year	Up to 39%	Yes	This is the temporary expansion of the VDP offered by the WA DOR. It is not open to businesses engaged in banking, lending, and security as defined in RCW 82.04.4281	