

Illinois Appendix A: Certification Process for Certified Service Providers and Certified Automated Systems

Public Acts [101-31](#) and [101-604](#) amended the Retailers' Occupation Tax and enacted the Leveling the Playing Field for Illinois Retail Act to implement a series of structural changes to the Illinois sales tax laws to require "remote retailers" to collect and remit State and local retailers' occupation taxes. This legislation authorizes remote retailers to contract with Certified Service Providers (CSPs) to perform their tax remittance functions. Remote retailers may also use Certified Automated Systems (CASs) to calculate and remit their own taxes. See the [Resource Page for the "Leveling the Playing Field for Illinois Retail Act"](#) for more information.

1. Beginning July 1, 2020, Certified Service Provider (CSP) and Certified Automated System (CAS) applicants may electronically notify the Illinois Department of Revenue (IDOR) of their interest in becoming certified with the state of Illinois.

2. Upon receipt of the CSP/CAS request for certification, IDOR will make an application available electronically to the CSP/CAS applicant. The applicant must electronically file a completed application within 15 calendar days after receipt of the application.

3. IDOR will electronically confirm receipt of the CSP/CAS application, and shall initiate review of the application. IDOR shall complete its review of the application within 60 calendar days after receipt of the application.

4a. If the application is accepted after review, IDOR will electronically notify the CSP/CAS applicant that its application has been accepted. Notification shall be made within 15 calendar days of acceptance. The CSP/CAS shall then be referred for system testing.

4b. If the application is determined to be incomplete after review, IDOR will electronically notify the CSP/CAS applicant of the incomplete submission. IDOR's notification shall explain why the application is incomplete and contain instructions for remediation. The application must be electronically resubmitted to IDOR within 15 calendar days of notification by IDOR of the incomplete application. If the application has not been resubmitted within 15 calendar days, the CSP/CAS applicant must submit a new application.

5. The CSP/CAS applicant and IDOR are expected to complete all system testing within 3 months. Depending on circumstances, extensions may be requested.

6. Within 10 calendar days after conclusion of system testing, IDOR will determine whether to approve or deny the CSP/CAS applicant's system. Within 5 calendar days of its determination, IDOR shall electronically notify the CSP/CAS applicant of its determination.

NOTE: For CSPs, certification is contingent upon their agreement to enter into a contract with IDOR as provided in Section 5-25 of the Leveling the Playing Field for Illinois Retail Act.

7. **CSP** - Once a CSP's system is approved by IDOR, IDOR and the CSP shall enter into a contract as provided in Section 5-25 of the Leveling the Playing Field for Illinois Retail Act. Upon entering into a contract with IDOR, a CSP shall be certified.

CAS - Upon approval of a CAS's system, a CAS shall be certified.