

Persons selling tangible personal property at retail are required to register with the Department prior to making sales at retail. See 86 Ill. Adm. Code 130.701. (This is a GIL.)

July 10, 2009

Dear Xxxxx:

Your email inquiry re. sales tax has been forwarded to me for response. Your email of June 7, 2009 states:

I have written a book and need to know how submit taxes for each book sold. Profits from these books are going to under privileged children.

The Illinois Retailers' Occupation Tax Act, 35 ILCS 120/1 et seq., imposes a tax upon "persons engaged in the business of selling at retail tangible personal property, including computer software, and including photographs, negatives, and positives that are the product of photoprocessing, but not including products of photoprocessing produced for use in motion pictures for public commercial exhibition."

Section 2a of the Retailers' Occupation Tax provides that it is unlawful for any person to engage in selling tangible personal property at retail without first obtaining a certificate of registration from the Department.

The sale of books represents the sale of tangible personal property, and as a result, you are required to register with the Department as a retailer. You can access our website at www.tax.illinois.gov to begin this process. Please click on the sidebar entitled "Information About" and "Businesses" to access the information you will need to register as a retailer with the Department.

Without additional information about how you plan to conduct your business, we are unable to provide more detailed guidance. However, please note that the Department's administrative rules governing retailers can be found at 86 Ill. Adm. Code Part 130. You can access these rules on our website, as well, under the "Quick Links" sidebar, by clicking "Laws/Regs/Rulings", then on the next screen, clicking the "Regulations" dotpoint under "Rules" and then clicking "Part 130" on the next screen.

I hope this information is helpful.

Sincerely,

Jerilynn Troxell Gorden
Deputy General Counsel- Sales and Excise Taxes