



What requirements are placed on persons who provide retail space at these events?

Any person who promotes, organizes, or provides retail selling space for concessionaires or other types of sellers at fairs, art shows, flea markets, and similar events is required to file a report with the Illinois Department of Revenue.

The following information must be reported for each vendor:

- ◆ name of the vendor's business
- ◆ name of the person or persons engaged in the vendor's business
- ◆ permanent address of the business
- ◆ Illinois business tax (IBT) number of the business
- ◆ dates and location of the event

The report should be sent to:

SPECIAL EVENTS UNIT
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19035
SPRINGFIELD IL 62794-9035

The report is due no later than the 20th day of the month following the month during which the event was held.

Any person who fails to file a report commits a business offense and is subject to a fine not to exceed \$250.

Why are taxes frequently collected at these events?

Special events are a unique kind of business in which persons from other communities or states sell items to the public at fairs, festivals, flea markets, or craft shows. Many times, the only fair and efficient way to collect the proper taxes is to have our collection agents personally register and collect from each vendor.

Our agents may collect taxes daily or at the end of the event. This action is sometimes necessary because it is difficult to collect taxes from out-of-state and transient merchants once an event has closed.

Two types of sales taxes are involved, state sales tax and local sales tax. In some locations home rule and mass transit taxes are also imposed and are included in the local taxes. We collect both the state and local taxes, then return the local tax to the unit of local government where the sale was made.

Collecting tax at the event ensures that the tax is properly allocated to the unit of local government where the sale takes place.

For example, if the owner of a craft shop with one location in the city of Bloomington traveled to Springfield for an arts and crafts fair, the sales tax for the weekend event should be allocated to the state and to the city of Springfield. If the owner of the shop reported the sales from this event on their normal sales tax return (Form ST-1), the city of Bloomington, in error, would receive the percentage of local taxes that are due to Springfield.



Taxes at Fairs, Festivals, Flea Markets, and Craft Shows

What type of tax will be collected at these events?

Sales tax is the only tax collected by the department at these events.

What is the retailer's responsibility?

If a retailer is not contacted at an event, it is still his or her responsibility to pay the tax collected to the Illinois Department of Revenue. For forms and information on how to file, retailers may contact any of our offices.

Where can you contact an IDOR representative?

To contact a department representative, call us between 8:00 a.m. and 5:00 p.m., Monday through Friday at 1 800 732-8866 or 217 782-3336; or call the TDD-telecommunications device for the deaf at 1 800 544-5304.

If you prefer to visit one of our locations, the addresses of the department's two main offices are below:

WILLARD ICE BUILDING
101 WEST JEFFERSON
PO BOX 19044
SPRINGFIELD IL 62794-9044

JAMES R THOMPSON CENTER
100 W RANDOLPH
CHICAGO IL 60601-3274

In addition, we maintain district offices that are located throughout the state and in New Jersey. Contact us for the location of the district office nearest you.