



CRT-63 Sales Through Marketplace Facilitator Certificate Instructions

General Information

When is a Sales Through Marketplace Facilitator Certificate required?

When a marketplace facilitator assumes the rights and duties of a retailer or serviceperson, the marketplace facilitator must provide this certificate or other similar document to the marketplace seller or serviceperson. This certificate is proof that the marketplace facilitator will collect and remit the taxes indicated in Step 3 to IDOR for sales of tangible personal property or sales of service made on behalf of the marketplace seller or serviceperson over its marketplace.

Who keeps the Certificate?

The marketplace seller or serviceperson shall maintain this certificate in addition to their books and records for all sales or sales of service made through a marketplace in accordance with Section 7 of ROTA and Section 11 of UTA, SOTA, and SUTA. IDOR may request this certificate as proof that no tax was due by the marketplace seller or serviceperson.

Do not mail the certificate to IDOR.

Can other forms be used?

Yes. You can use other forms or statements in place of this certificate but whatever you use as proof must contain

- the marketplace seller's or serviceperson's name, DBA (if applicable), mailing address, and Illinois account ID or FEIN (or SSN if the seller or serviceperson does not have an account ID or FEIN);
- the marketplace facilitator's name, mailing address, Illinois account ID, email, phone number, and signature (including date signed);
- the effective date of the certification; and
- a description of the taxes being collected and remitted by the marketplace facilitator.

Does this certificate need to be renewed?

Yes, the certificate must be renewed annually.

For more information, see the [Out-of-State Sales Resource Page](#).

Specific Instructions

Step 1: Identify the marketplace seller or serviceperson

Enter the marketplace seller's or serviceperson's name, DBA, and mailing address.

Enter the marketplace seller's or serviceperson's Illinois sales tax account ID or Federal Employer Identification Number (FEIN). If the seller or serviceperson does not have an account ID or FEIN, enter the seller's or serviceperson's Social Security Number (SSN).

Step 2: Identify the marketplace facilitator

Enter the marketplace facilitator's name and mailing address.

Enter the marketplace facilitator's Illinois sales tax account ID used to report sales on behalf of their sellers or servicepersons.

Enter the date the marketplace facilitator began collecting and remitting applicable Retailers' Occupation Tax and Use Taxes and/or Service Occupation Taxes and Service Use Taxes for the marketplace seller or serviceperson.

Step 3: Taxes collected by the marketplace facilitator

Check the box and list any taxes that you will voluntarily collect.

Step 4: Marketplace facilitator's signature

The marketplace facilitator must sign, print its name, email, and phone number, and date the form. The marketplace facilitator understands misuse or misrepresentation may also result in penalties, interest, and criminal prosecution.

Electronic signatures may be in the form of a scanned or digitized image of a handwritten signature, a handwritten signature input onto an electronic signature pad, a handwritten signature, mark, or command input on a display screen with a stylus device, or an electronic signature created by a third-party software that requires dual (two-factor) authentication.