



Illinois Department of Revenue

Illinois Appendix E: Overview of the Application, Review, Testing, and Approval Steps for Illinois Certification of Certified Service Providers (CSP) or Certified Automated Systems (CAS)

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. Request an application to be certified with the Illinois Department of Revenue (IDOR) as an Illinois Certified Service Provider (CSP) or Certified Automated System (CAS) by emailing Rev.CSPCAS@illinois.gov. IDOR's Certification Committee will review your request and send an application. Once a completed application has been received, the Certification Committee will begin its review. Through the certification application review process, IDOR will contact you for additional information, as needed.
2. Once the Certification Committee determines your application has met certain criteria, you will be approved to begin system testing, which includes **electronic filing testing** and **location-based rate testing**. For CSP applicants, **registration instructions** will be provided and **correspondence access** will be established.
 - a. **Electronic Filing Testing**--If you are not already enrolled in the Illinois Electronic Filing Program for Sales and Use Taxes, you will need to complete the separate enrollment for return filing testing. There is no need to re-enroll if you are applying for CSP/CAS status.

Steps for Enrollment in IDOR's Electronic Filing Program for Sales & Use Taxes

- i. [Enroll](#) in the Illinois Electronic Filing Program for Sales & Use Taxes (bulk returns and payment transmission). Note: Enrollment in IDOR's Electronic Filing Program is not contingent on Illinois CSP or CAS status; however, all CSPs and CASs must participate in and use the Electronic Filing Program for testing purposes and, where applicable, for filing returns electronically.

NOTE: CSPs are required to file electronically using IDOR's Electronic Filing Program.
- ii. IDOR's Electronic Commerce Division (ECD) will review your enrollment form for the Illinois Electronic Filing Program for Sales & Use Taxes (returns and payment transmission). You will be contacted for any additional enrollment information, if needed.
- iii. ECD will notify you via email of your enrollment and provide you the credentials and instructions for testing. Using these assigned testing credentials, you can begin testing your software for return filing and payment. (Note: This testing portion does not include detailed software calculations for specific rates and/or locations, it is limited to the certain line calculations for a return and to other transmission errors.) The testing environment will provide acknowledgments for the test returns, whether they are accepted or rejected, identifying any rejection errors.

- iv. Once this testing is successfully completed, ECD will email you production credentials. To electronically file an actual return, you must use production credentials (update the testing credentials to the production credentials). The production environment will provide acknowledgments for these returns, whether they are accepted or rejected, identifying any rejection errors.

- v. For more information on IDOR's Electronic Filing Program, visit: <https://www2.illinois.gov/rev/taxprofessionals/electronicfiling/Pages/sales.aspx>.

NOTE: The Approved Third Party Software Vendors for Sales and Use Tax listed on IDOR's website at <https://www2.illinois.gov/rev/businesses/Pages/approvedthirdpartysutsoftwarevendors.aspx> are approved by IDOR to electronically file sales and use tax returns but may not necessarily be certified as CSPs or CASs.

- b. Location-Based Rate Testing**-- IDOR will provide a TEST DECK (file layout specifications and detailed testing instructions) as well as a tax rate database for testing the calculations of tax rates of your system. You will receive your results and feedback for any corrections necessary. IDOR will contact you for additional information, as needed.
 - c. Registration Instructions (CSP applicants only)**--During the system testing process, IDOR will provide a template and instructions on how to register the retailers with whom you will have a contractual relationship as a Certified Service Provider. Confirmation of each retailer's registration will be sent to you once complete. IDOR will contact you for additional information or necessary corrections, as needed.
 - d. Correspondence access (CSP applicants only)**--Instructions for how to access IDOR account correspondence for your customers (confidential file transfer protocol) will be provided. IDOR will contact you for additional information or necessary actions needed.
3. IDOR will notify you once you have successfully completed your testing.
 - a. CSPs**--IDOR will provide you a contractual agreement to be signed, stating your acceptance as a CSP. Once the contract is fully executed, you will be designated as an Illinois Certified Service Provider.
 - b. CASs**--IDOR will notify you of your software's designation as an Illinois Certified Automated System.
4. For further information:
 - [Illinois Appendix A-Certification Process for Certified Service Providers and Certified Automated Systems](#)
 - [Illinois Appendix C-Criteria for CSP Evaluation](#)
 - 86 Ill. Adm. Code 131 (proposed)