



CRT-63 Sales Through Marketplace Facilitator Certificate

Step 1: Identify the marketplace seller

1 Name _____

DBA _____

2 Business address _____

City _____ State _____ Zip _____

3 ID _____

Enter the Illinois sales tax account ID or FEIN (or SSN, if no account ID or FEIN).

Step 2: Identify the marketplace facilitator

4 Name _____

5 Business address _____

City _____ State _____ Zip _____

6 Illinois sales tax account ID _____

Enter the account ID used to report sales on behalf of your marketplace sellers.

7 Effective date ____/____/____
month day year

Step 3: Taxes collected by the marketplace facilitator

The marketplace facilitator is **required** to collect the following:

- ✓ State and local Retailers' Occupation Taxes administered by the Illinois Department of Revenue (IDOR)
- ✓ Chicago Soft Drink Tax, if applicable
- ✓ MPEA Food and Beverage Tax, if applicable

Additionally, the marketplace facilitator agrees to voluntarily collect the following:

Other (describe): _____

NOTE: Any tax not listed or indicated is the responsibility of the marketplace seller.

Step 4: Marketplace facilitator's signature

I certify that I, the marketplace facilitator, assume the rights and duties of a retailer and that I am responsible for collecting and remitting the taxes under the Retailers' Occupation Tax Act (ROTA) and all applicable local retailers' occupation taxes administered by IDOR with respect to sales made by the marketplace seller through the marketplace.

_____/____/____
Marketplace facilitator's signature Date

General information

When is a Sales Through Marketplace Facilitator Certificate required?

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

Who keeps the Sales Through Marketplace Facilitator Certificate?

The marketplace seller shall maintain this certificate in addition to their books and records for all sales made through a marketplace in accordance with Section 7 of ROTA. We may request this certificate as proof that no tax was due by the marketplace seller. **Do not** mail the certificate to us.

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 name, DBA (if applicable), mailing address, and Illinois account ID or FEIN (or SSN if the seller does not have an account ID or FEIN);
- the marketplace facilitator's name, mailing address, Illinois account ID, 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 [Resource Page for the Leveling the Playing Field for Illinois Retail Act](#).

Specific instructions

Step 1: Identify the marketplace seller

Lines 1 and 2 - Write the marketplace seller's name, dba, and mailing address.

Line 3 - Enter the marketplace seller's Illinois sales tax account ID or Federal Employer Identification Number (FEIN). If the seller does not have an account ID or FEIN, enter the seller's Social Security Number (SSN).

Step 2: Identify the marketplace facilitator

Lines 4 and 5 - Write the marketplace facilitator's name and mailing address.

Line 6 - Enter the marketplace facilitator's Illinois sales tax account ID used to report sales on behalf of their sellers.

Line 7 - Enter the date the marketplace facilitator began collecting and remitting applicable Retailers' Occupation Tax for the marketplace seller.

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 and date the form.