

Out-of-State Retailer or Serviceperson Maintaining a Place of Business in Illinois Registration Flowchart\*

\* If you are an in-State (Illinois) retailer or serviceperson, this flowchart does not apply to you. See the [Illinois Department of Revenue's website](#) for information on how to report your sales.

If you are a Direct Wine Shipper, this flowchart does not apply to you. Contact [REV.RegBond@illinois.gov](mailto:REV.RegBond@illinois.gov) with questions about the mandatory sales tax registration for Direct Wine Shippers.

