

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

* If you are an in-State (Illinois) retailer, this flowchart does not apply to you. See the [Illinois \(In-state\) Retailer's Sales Tax Responsibilities Flowchart](#) 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 with questions about the mandatory sales tax registration for Direct Wine Shippers.

