

Out-of-State Seller and Remote Retailer Registration Flowchart*

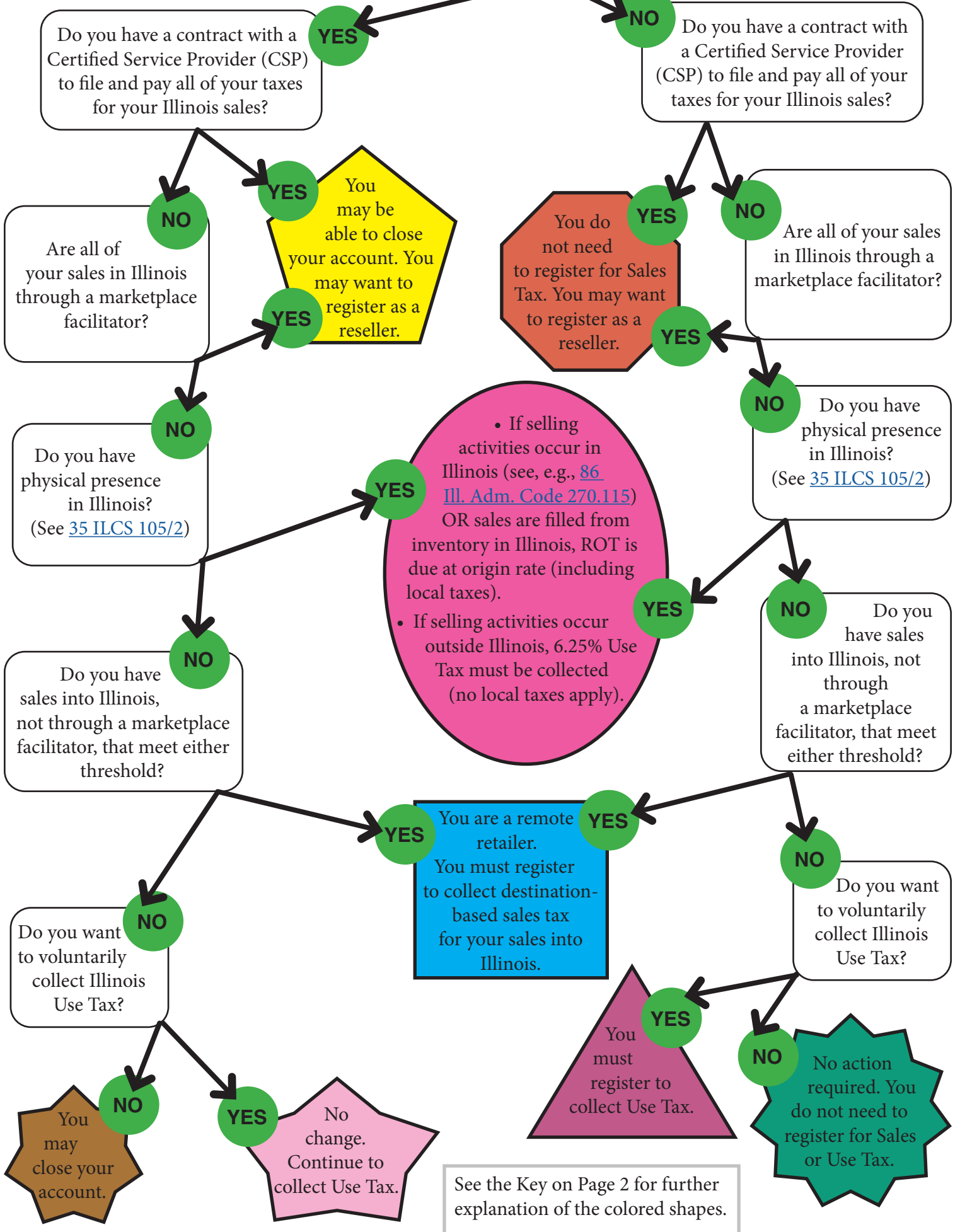
* If you are an in-state (Illinois) retailer, this flowchart does not apply to you. See the [Illinois \(In-state\) Retailer's Sales Tax Responsibilities Flowchart](#) for information on how to report your sales.



Seller

How do I register to file and pay tax in Illinois if I am an Out-of-State Seller?

Are you currently registered in Illinois to collect Use Tax on your sales into Illinois?



See the Key on Page 2 for further explanation of the colored shapes.

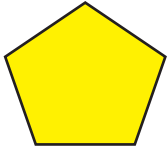
Out-of-State Seller's Registration Flowchart

This flowchart was designed to help out-of-state sellers who are making sales into Illinois determine how they should register with the Illinois Department of Revenue. For help in determining which tax to collect, see the [Leveling the Playing Field Retailer Flowchart](#).

KEY

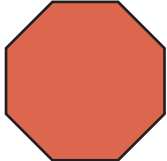
Landing Symbol

Do This Action



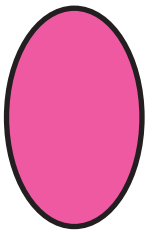
Since all your sales are through a marketplace facilitator or you are using a CSP, you do not need to register for your own sales tax account. You may close any sales or use tax account you have. Using MyTax Illinois, select the account you want to close, then select "Request to Close Account."

You may want to register for a wholesale account (reseller). This would allow you to continue to purchase inventory tax-exempt from Illinois retailers since the marketplace facilitator or CSP is collecting destination-based tax sales on the final sale to the customer. Using MyTax Illinois, select the Registration tab, then register for a new account indicating your activity is general merchandise, wholesale in the business activities section.



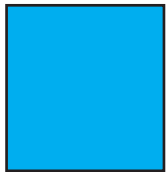
Since all your sales are through a marketplace facilitator or you are using a CSP, you do not need to register for your own sales or use tax account.

You may want to register for a wholesale (reseller) account. This would allow you to purchase inventory tax-exempt from Illinois Retailers since the marketplace facilitator is collecting destination-based tax sales on the final sale to the customer. Using [MyTax Illinois](#), you will register a new account indicating general merchandise, wholesale in the business activities section.



You are an **out-of-state seller**. Since all of your sales are not made through a marketplace facilitator and you are not using a CSP, the location of the selling activity determines what tax is due (see, e.g., [86 Ill. Adm. Code 270.115](#)).

- If **selling occurs in Illinois**, you must register and collect sales tax (including local taxes) at the origin-based rate where the selling activity occurs.
 - For currently registered use tax account holders, contact Central Registration at 217-785-3707 or REV.Centreg@illinois.gov for assistance in changing your registration from use tax to sales tax.
 - For newly registering taxpayers, use [MyTax Illinois](#) to register as a new business and for an ST-1 account indicating general merchandise, retail, out-of-state in the business activities section, and check which threshold (or both) that you meet. This will prompt you for at least one changing location in which you expect to make sales (e.g., Chicago).
- If **selling occurs outside Illinois**, you must register and collect 6.25% Use Tax (no local taxes apply).
 - For currently registered use tax account holders, no action is needed. You will continue to collect and remit Use Tax for your sales into Illinois.
 - For newly registering taxpayers, use [MyTax Illinois](#) to register as a new business and for an ST-1 account indicating general merchandise, retail, and out-of-state in the business activities section.



You are a **remote retailer**. Since you make sales outside of a marketplace facilitator and you meet one of the thresholds, you must register to collect and remit sales tax, including local taxes.

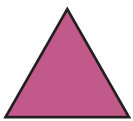
- For currently registered use tax account holders, contact Central Registration at 217-785-3707 or REV.Centreg@illinois.gov for assistance in changing your registration from use tax to sales tax.
- For newly registering taxpayers, use [MyTax Illinois](#) to register as a new business and for an ST-1 account indicating general merchandise, retail, out-of-state in the business activities section, and check which threshold (or both) that you meet. This will prompt you for at least one changing location in which you expect to make sales (e.g., Chicago).



Since you do not meet either threshold or have physical presence in Illinois, you can close your existing account. Close your account using [MyTax Illinois](#) by selecting the account you wish to close and then selecting "Request to Close Account."



Since you do not meet either threshold or have physical presence in Illinois, but you want to voluntarily collect Use Tax, you do not need to change your registration or reporting requirements with IDOR.



Although not obligated, you may collect Illinois Use Tax voluntarily as a courtesy to your customers who would otherwise have to self-assess and pay the Use Tax themselves. You can use [MyTax Illinois](#), to register as a new business and for an ST-1 account indicating general merchandise, retail, and out-of-state in the business activities section.



No action is required.