



Illinois Department of Revenue

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Sales Tax Guidance Available for Out-of-State Sellers

SPRINGFIELD—The Illinois Department of Revenue is announcing online resources for remote (out-of-state) sellers seeking to determine whether they must begin collecting and remitting Illinois sales tax beginning October 1, 2018.

The guidance is a result of the enactment of Illinois [Public Act 100-587](#) and the subsequent U.S. Supreme Court decision in *South Dakota v. Wayfair, Inc.*

Illinois Public Act 100-587 requires remote sellers who have sold either cumulative gross receipts from Illinois sales of \$100,000 or more, or 200 or more separate Illinois transactions to register and remit Illinois Use Tax for sales made on or after October 1, 2018.

Remote sellers should visit www.tax.illinois.gov for specific details and available resources on Illinois' new law, including: informational bulletin, FAQs, tax matrix, and more.

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