



Schedule REG-1-MKP Marketplace Facilitator Information

Read this information first - You are a marketplace facilitator if, pursuant to an agreement with an unrelated third-party marketplace seller, you facilitate a sale by an unrelated third-party marketplace seller by doing **both** of the following:

- 1) listing or advertising tangible personal property for sale by the marketplace seller in a marketplace (i.e., an electronic place, forum, platform, or application); **and**
- 2) either directly or indirectly, through agreements or arrangements with third parties, collecting payment from the customer and transmitting that payment to the marketplace seller regardless of whether the marketplace facilitator receives compensation or other consideration in exchange for its services.

Complete this schedule and attach it to Form REG-1 if you are a marketplace facilitator.

Step 1: Identify your business or organization

Business name: _____

FEIN: _____ - _____

Business address: _____
Number and street

SSN: _____ - _____ - _____
(Proprietorship only)

City State ZIP

Contact for this schedule: _____

Phone: (_____) _____ - _____

Email address: _____

Step 2: Describe your marketplace

1. What is the marketplace URL (website) in which you allow other retailers to sell through your platform?

2. Check the appropriate lines below if your sales of tangible personal property to Illinois purchasers made through your marketplace by **both** you and your marketplace sellers to Illinois purchasers are subject to Illinois Use Tax.

___ You have \$100,000 or more in combined annual gross receipts to Illinois purchasers through your marketplace.

___ You make a combined 200 or more separate transactions annually to Illinois purchasers through your marketplace.

3. Check if your own sales made through your marketplace are subject to Illinois Retailers' Occupation Tax (sales tax) (e.g., you are located in Illinois, you finalize sales in Illinois, or your product is inventoried in Illinois for delivery to Illinois purchasers). *You must complete and attach Schedule REG-1-L to identify all **Illinois** locations from which you make retail sales.*

4. Check if you want to combine the liability from your own marketplace sales with the liability from sales made by marketplace sellers through your marketplace.

Mail completed schedule, along with your REG-1 to:



**CENTRAL REGISTRATION DIVISION 3-222
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19039
SPRINGFIELD IL 62794-9039**