



Illinois Filing, Payment, and Registration Resources for Marketplace Facilitators and Remote Retailers

Filing, Paying, Registration, and Refunds			
ID	Description	Explanation	Reference
2001	Registration	Marketplace facilitators or remote retailers, who meet either Wayfair threshold, as defined in Public Acts 100-587 , 101-0009 , 101-0031 , and 101-0604 , or out of state retailers with physical presence as well as any retailer who otherwise has nexus, are required to register with IDOR. Remote retailers are authorized the use of Certified Service Providers (CSP), who perform tax remittance functions for the remote retailers, or Certified Automated Systems (CAS), used by remote retailers who choose to remit their own taxes. Remote retailers who are not using a Certified Service Provider (CSP), are required to be registered and must obtain a Certificate of Registration by completing Form REG-1, Illinois Business Registration Application available at MyTax Illinois (mytax.illinois.gov). Remote retailers using a CSP are not required to register with IDOR, because the CSP will serve as an agent and be a registered retailer. More information on CSP registration is available at the Resource Page for "Leveling the Playing Field for Illinois Retail Act" web page.	86 Ill. Adm. Code 130.701 and 150.805 (86 Ill. Adm. Code 131.110 and 131.130 coming soon)
2002	Temporary registration	Illinois does not have a temporary or one-time registration for retailers, marketplace facilitators, remote retailers, or out of state retailers with physical presence.	
2003	Filing returns	If a retailer's annual gross receipts average \$20,000 or more, as determined by IDOR, it is required to electronically file Form ST-1. Form ST-1 may be electronically filed for free using MyTax Illinois , or through a direct file service. Open accounts have a filing expectation, even if there are no taxable sales. Remote retailers and CSPs are mandated to electronically file and pay.	86 Ill. Adm. Code 130.535 and 130.545
2004	Due dates	Form ST-1 returns are due on the 20th of the month following the end of the reporting period in which sales are made. At the time of registration, IDOR will assign the CSP, marketplace facilitator, remote retailer, or out of state retailer with physical presence to a monthly or quarterly filing frequency.	86 Ill. Adm. Code 130.545
2005	Payments	Payment of tax is due with Form ST-1. A retailer with an average monthly liability of \$20,000 or more during the preceding four complete calendar quarters will be required to make accelerated payments following notification by IDOR. The amount of the payments will be equal to 22.5% of the actual liability for the month or 25% of the retailer's liability for the same calendar month of the preceding year or 100% of the actual liability for the quarter monthly reporting period. Retailers shall make payment to IDOR on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. Electronic payment is required for retailers with annual liabilities of \$20,000 or more.	86 Ill. Adm. Code 130.535

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2006	Retailer's discount	Retailers who file returns and pay tax on time may take a discount of 1.75 percent (.0175) of the Use Tax properly collected on receipts from sales. The discount is not allowed on excess tax collected (tax improperly collected) or on Use Tax paid on purchases for use by the retailer. In the case of partial payment or accelerated payers, the discount will be calculated on the portion of timely paid tax. If a retailer is mandated to electronically file Form ST-1 and fails to file electronically, the discount will not be allowed. See Filing returns (ID 2003). The entity that files Form ST-1 is the only entity allowed the discount, e.g., remote retailers using a CSP do not get the discount.	Publication 113 and 86 Ill. Adm. Code 130.535 and 130.545
2007	Penalties	Please see Publication 103 for a detailed explanation of penalties. To request an abatement of penalty for reasonable cause, submit a letter to IDOR detailing your request.	Publication 103
2008	Tax paid in error - no direct refund from IDOR to purchaser allowed	IDOR does not refund sales or use tax remitted by retailers to IDOR directly to purchasers. Claims for credit or a refund must be filed by retailers on Form ST-1-X. To file a claim for credit or a refund the retailer must first return the tax to the purchaser or execute an instrument promising to unconditionally refund the tax to the purchaser before the claim for credit or a refund is allowed.	86 Ill. Adm. Code 130.1501
2009	How to file a claim for credit or refund	You must file Form ST-1-X, Amended Sales and Use Tax and E911 Surcharge Return, if you are a registered retailer who files Form ST-1, Sales and Use Tax and E911 Surcharge Return, and you need to request a credit or refund for tax, E911 Surcharge, or ITAC Assessment you overpaid. Do not file Form ST-1-X for amounts less than \$1. Do not use the credit until we notify you that your credit has been approved.	
2009.1	Tax paid in error – claims for credit or refund must be filed by the entity which paid the tax in error to IDOR	Retailers may, but are not required to, file a claim for credit if they have overpaid their sales or use tax obligation, providing they have unconditionally repaid to the purchaser any amount collected from the purchaser with respect to the same transaction. The statute of limitations for filing a claim is 36 months to 42 months depending upon the filing period in which the tax was erroneously paid.	86 Ill. Adm. Code 130.1501 and 140.1401
2010	Credit memorandum - refunds to the entity which paid the tax in error to IDOR	Once IDOR has approved a credit and issued a credit memorandum, a retailer may request a cash refund by filing Form ST-6 . Refunds shall be made only from such appropriations as may be available for that purpose. If it appears likely the amount appropriated would not be sufficient to pay every claim allowed during the period covered by such appropriation, IDOR will make such refunds only in hardship cases.	86 Ill. Adm. Code 130.1510 and 140.1401

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2011	Credit memorandum - transfers	Once IDOR has approved a credit and issued a credit memorandum, a retailer may request to have the credit memorandum transferred to another retailer by filing Form ST-6 . The credit memorandum will not be available to the second retailer until such time as IDOR notifies the retailer.	86 Ill. Adm. Code 140.1405
2012	Converting credits to accelerated payments	Retailers who are required to remit quarter-monthly payments may request IDOR to apply any credit on their account to their quarter-monthly payments. They may do so by notifying IDOR at least one day before the payment due date. Failure to timely notify IDOR of a request to apply a credit as an accelerated payment may result in an assessment of penalty. See IDR-825 , Guidelines for Quarter-monthly (Accelerated) Payments.	86 Ill. Adm. Code 130.535
2013	Rounding Rule	To round you must <ul style="list-style-type: none"> • drop amounts under 50 cents and • increase amounts of 50 to 99 cents to the next dollar. For example, \$1.49 becomes \$1 and \$2.50 becomes \$3. If you need to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round only the total	