

Auctioneer Registration Flowchart (Side A)

This flowchart is designed to help auctioneers, both in-state and out-of-state, determine how they should register and determine what taxes to collect and remit to the Illinois Department of Revenue.

Note: Auction sales of tangible personal property that is required to be titled or registered with an agency of this state, such as motor vehicles, watercraft, aircraft, and trailers, are taxed at registration; therefore, this flowchart does not apply to those sales.



How do I determine my tax liability for each sale?



Do you list or advertise for sale tangible personal property for any disclosed sellers **AND** collect payment from the customer?

NO

YES

You are a marketplace facilitator.
Do you meet either tax remittance threshold?

You are **NOT** making sales as a marketplace facilitator.
See Side B of this chart.

YES

Is the seller of the item being auctioned disclosed (identified)?
Note: This question must be asked for each item sold.

NO

YES

Do the selling activities* predominately occur in Illinois or is the item in Illinois at the time of the sale?

Register to collect and remit destination-based* state and local retailers' occupation taxes.

NO

YES

Register to collect and remit destination-based* state and local retailers' occupation taxes.

Register to collect and remit origin-based* state and local retailers' occupation tax.

Reminders:

- You must indicate 'marketplace facilitator' when you register.
- No sales made through a marketplace are considered to be occasional sales.

***Definitions:**

Physical presence nexus - having or maintaining within Illinois, an office, distribution house, sales house, warehouse or other place of business, or any agent or other representative operating within Illinois under the authority of the retailer or its subsidiary (see [35 ILCS 105/2](#)).

Selling Activities - the composite of many activities extending from the preparation for, and the obtaining of, orders for goods to the final consummation of the sale by the passing of title and payment of the purchase price (see [86 Ill. Adm. Code 270.115](#)).

Origin-based - the location where the selling occurs.

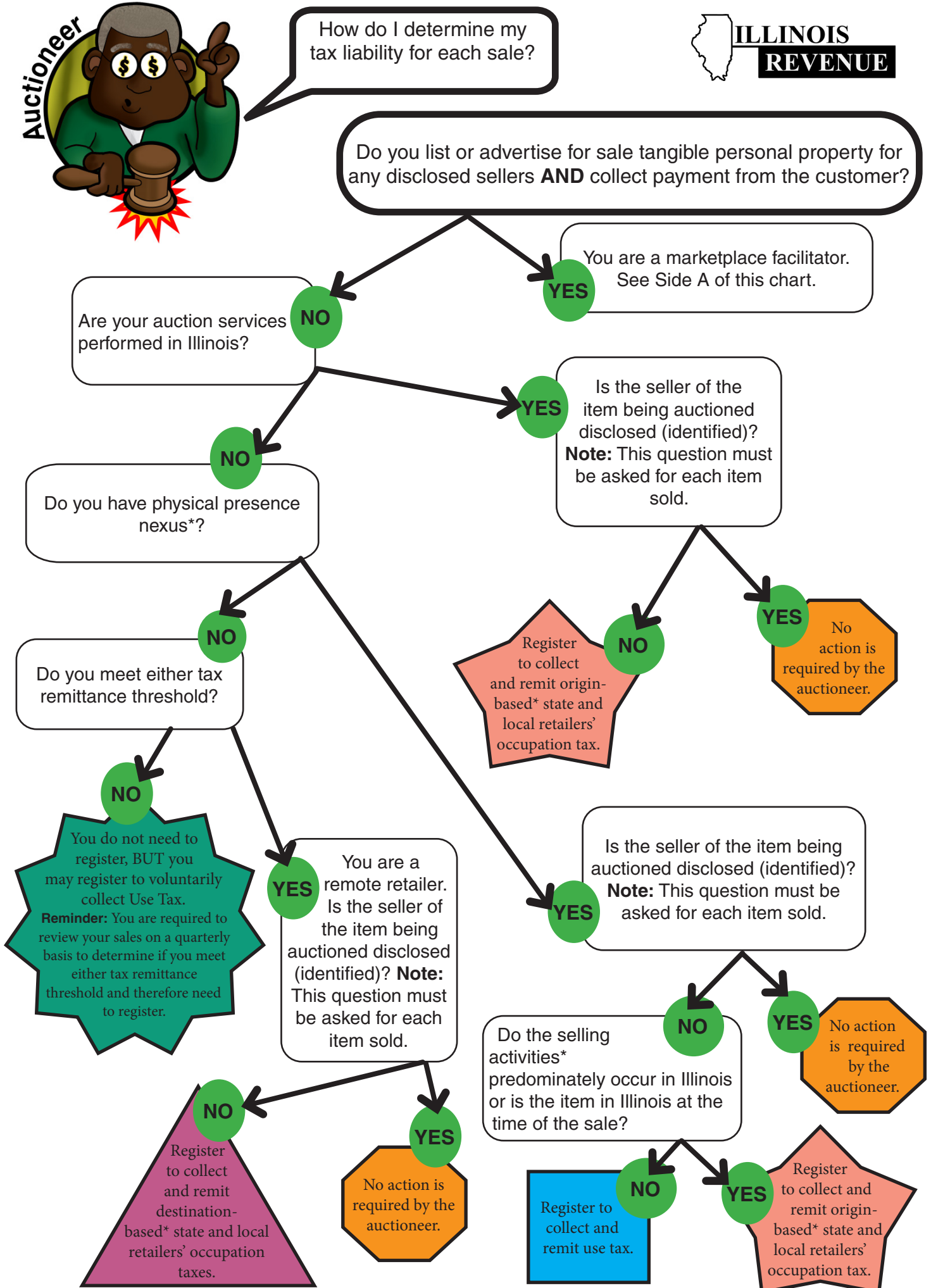
Destination-based - the location where the item is shipped or delivered or where the purchaser takes possession.

See the [Leveling the Playing Field for Illinois Retail Resource Page](#) for more information.

Auctioneer Registration Flowchart (Side B)

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