

Step 3: Tell us about your business activities

11 Describe your business activities: _____

Provide your North American Industry Classification System (NAICS) number: _____

Refer to the website www.naics.com

12 Will you have Illinois employees? _____ Yes _____ No
If yes, complete and attach **Schedule REG-UI-1**.

When was (is) the date of your first payroll in Illinois? _____/_____

13 Check all that apply to your type of business.

Sales and Use Tax (including service occupation and use tax)

You must complete and attach **Schedule REG-1-L** to identify all Illinois locations from which you must collect the local sales tax rate.

Merchandise - Sales, including leases or rentals, of tangible personal property (TPP):
_____ Retail _____ Wholesale

Services - Do you transfer, including by lease or rental, TPP items, on which tax must be collected, as part of your sales of service?
_____ Yes _____ No

Note: Refer to the [Out-of-State Sales Resource Page](#) for guidance on registering for Retailers' Occupation Tax and Service Occupation Tax.

Do you estimate your monthly sales and use tax liability will be over \$200? _____ Yes _____ No

Sales to Illinois customers from out-of-State

_____ Check if you have an Illinois presence, including, but not limited to having an office or other facility in Illinois or having employees or other representatives operating in Illinois.
_____ Check if you have inventory in Illinois or if your Illinois presence is due to inventory within the state. **Attach Schedule REG-1-L**.
_____ Check if you make \$100,000 or more in annual sales from your own sales to Illinois purchasers.

Are you registering as an out-of-State remote retailer? _____ Yes _____ No

When will (did) these activities begin? _____/_____/_____

Marketplace facilitator - **Attach Schedule REG-1-MKP**.
 Soft drinks (other than fountain soft drinks) in Chicago
 Vehicle, watercraft, aircraft, or trailers
 Sales or delivery of tires. Do you **always** pay the Tire User Fee to your supplier? _____ Yes _____ No
 Sales from vending machines. How many vending machines? _____
 Liquor at retail (bar, tavern, liquor store, etc.)
 Motor fuel/fuel: _____ Retail _____ Wholesale - **Attach Form REG-8-A**
_____ Check here if you are required to collect prepaid sales tax.
 Sales of Motor Fuel in a county that imposes County Motor Fuel Tax
 Sales of Motor Fuel in a municipality that imposes Municipal Motor Fuel Tax
 Aviation fuel: _____ Retail _____ Wholesale - **Attach Form REG-8-A**
 Medical cannabis - **Attach Schedule REG-1-MC**.

_____ Cultivation Center _____ Dispensing Organization

When will (did) these activities begin? _____/_____/_____

Step 4: Sign below - Under penalties of perjury, I state that I have examined this information and, to the best of my knowledge, it is true, correct, and complete. I further attest that I will be responsible for filing returns and paying all taxes due **unless** Schedule REG-1-R, Responsible Party Information, is attached to this application or forwarded to the department. Check here if you are attaching or forwarding Schedule REG-1-R:

Signature: _____

Printed name: _____

Address: _____

Purchaser (Self-assessed Use Tax)

Does your supplier collect Illinois Sales Tax for merchandise your business uses or consumes in Illinois? _____ Yes _____ No

Does your supplier collect Illinois Sales Tax on sales of **aviation fuel** your business uses or consumes in Illinois? _____ Yes _____ No

When will (did) these activities begin? _____/_____/_____

Cigarettes and other tobacco products

Cigarettes - See **Schedule REG-1-C** before you check here.
 Tobacco products - See **Schedule REG-1-C** before you check here.
 Cigarette machine operator - See **Schedule REG-1-C** before you check here.

When will (did) these activities begin? _____/_____/_____

Renting or leasing

Hotel rooms for less than 30 days - **Attach Schedule REG-1-L**.
Are you registering as a re-renter of hotel rooms? _____ Yes _____ No
Do you charge for telecommunication services? _____ Yes _____ No
 Vehicles for one year or less - **Attach Schedule REG-1-L**.
 Vehicles for more than one year

When will (did) these activities begin? _____/_____/_____

Utility Service Providers

Electricity: _____ Retail _____ Wholesale
 Natural gas: _____ Retail _____ Wholesale
 Telecommunications - See **Schedule REG-1-T**.
_____ Retail _____ Wholesale

Water or sewer services

Do you choose to voluntarily collect the Water and Sewer Assistance Charge for: _____ Water _____ Sewer

Are you a utility cooperative? _____ Yes _____ No

Are you a municipality? _____ Yes _____ No

When will (did) these activities begin? _____/_____/_____

All other tax types

Liquor warehousing - **Attach Schedule REG-1-A**.
 Dry cleaning: _____ Facility _____ Solvent supplier
 Own/operate coin-operated amusement devices
 You wish to purchase electricity for non-residential use and pay the tax to IDOR - **Attach Schedule REG-1-D**.
 You wish to purchase natural gas from outside of Illinois for your own use and pay the tax to IDOR - **Attach Schedule REG-1-G**.
 Not listed. Identify: _____

When will (did) these activities begin? _____/_____/_____

Mail your completed form, with any required attachments and payment to:

**CENTRAL REGISTRATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030**

