Illinois Remote Retailer Amnesty

Use this checklist to evaluate whether this program may apply to your business.

Window: August 1 to October 31, 2026

ELIGIBILITY CHECKLIST

YETTER TAX / Sales Tax Institute

yettertax.com

WHO THIS APPLIES TO: Registered remote retailers with unpaid Illinois sales tax from Jan 2021 to Jun 2026.

REMOTE RETAILER STATUS

- [ ] My business sells tangible personal property to Illinois customers without a physical presence in the state (I am a remote retailer).

SALES DURING THE ELIGIBILITY PERIOD

- [ ] I had Illinois sales from Jan 1, 2021 to Jun 30, 2026 meeting the economic nexus threshold: $100,000+ in gross receipts or 200+ transactions in a qualifying quarter.

REGISTERED WITH ILLINOIS DOR

- [ ] I am currently registered with the Illinois Department of Revenue as a remote retailer.

UNPAID ILLINOIS SALES TAX

- [ ] I have unpaid Illinois Retailers' Occupation Tax (ROT) -- including if I collected only the 6.25% state rate and did not remit local taxes during the gap period.

NO ACTIVE AUDIT OR LITIGATION

- [ ] I am NOT currently under audit, investigation, or in litigation with Illinois DOR regarding sales or use tax for these periods.

READY TO FILE BY OCTOBER 31, 2026

- [ ] I can file and pay by October 31, 2026 at the simplified flat rate: 9% general merchandise, or 1.75% for qualifying food, drugs, and hygiene items.

WHAT YOU GET: One flat rate (9%). All penalties, interest, and prosecution risk waived.

Checked most items above? Contact Yetter Tax for an eligibility review.

We handle the full process: eligibility assessment, registration, application, and filing.

info@yettertax.com