

Answer ID 400
Category Sales and Use Tax Business Registration
Date Created 11/08/2005 09:28 AM
Last Updated 09/21/2006 11:54 AM



Print Answer



Email Answer

Must I register with IDOR if I sell items only at flea markets, fairs, festivals, or craft shows?

Question

Must I register with the Illinois Department of Revenue if I sell items only at flea markets, fairs, festivals, or craft shows?

Answer

Yes. All Illinois business taxpayers, whether they are Illinois residents or not, must register with us for each **tax** type that they will collect or for any **tax** they are required to pay. Failing to do so is a criminal offense. You may register in advance by completing form [REG-1, Illinois Business Registration Application](#).

If you routinely travel to special events throughout the year or if you travel to one or more events on an annual basis, you must register with us as a "changing location" filer. If you travel to only one single event on only one single occasion, you may register and file a "first and final" return.

To obtain the correct **tax** rate, visit our [ST-25, Sales Tax Rate Reference Manual](#).

For convenience, collection agents may register first-time or one-time taxpayers at special events. In some cases, we will provide registration packets at the events.

Notify Me by Email if this Answer is Updated

How well did this answer your question?

100% 75% 50% 25% 0%

Submit Rating

Related Answers

- Is **sales tax** the only **tax** I owe when I participate at a fair, festival, flea market, or craft show?
- Do I need to register with the Illinois Department of Revenue?
- What is the retailer's responsibility reporting and paying **tax** at Fairs, festivals, flea markets, and craft shows?
- Why are taxes frequently collected at fairs, festivals, flea markets, or craft shows?
- What requirements are placed on persons who provide retail space at fairs, festivals, flea markets, craft shows and the like?

Previously Viewed Answers

- Is there a fee to register a business?
- Do I need to register with the Illinois Department of Revenue?
- What is the retailer's responsibility reporting and paying **tax** at Fairs, festivals, flea markets, and craft shows?
- Is **sales tax** the only **tax** I owe when I participate at a fair, festival, flea market, or craft show?

Close Window