Illinois Department of Revenue

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Illinois Department of Revenue Announces 2026 Remote Retailer Tax Amnesty Program

Springfield, IL — The Illinois Department of Revenue (IDOR) is offering remote retailers a valuable opportunity to resolve past Illinois sales tax liabilities through the 2026 Illinois Remote Retailer Tax Amnesty Program, which forgives all interest and penalties to encourage compliance.

The program will run August 1, 2026, through October 31, 2026, and be available to remote retailers and businesses that sell to customers in Illinois but do not maintain a physical presence in the state. It uses a simplified application process, easy-to-use tax rates, and allows retailers who may not have the necessary records to determine the location of their sales to become compliant with Illinois sales tax laws. Eligible retailers must pay all applicable taxes owed to receive amnesty and all program-specific filing and payment instructions must be followed by the required deadlines.

"This tax amnesty program provides remote retailers with a clear and practical way to resolve past Illinois sales tax obligations in order to achieve compliance with state law," said **Illinois Department of Revenue Director David Harris**. "We recognize that certain businesses may not have complete records for prior reporting periods, and this initiative is intended to mitigate that challenge while providing a defined and reliable path to resolution."

To participate, retailers must be registered with IDOR as remote retailers, have an active MyTax Illinois logon, and apply through MyTax Illinois. Registration processing typically takes one to two business days, so retailers are encouraged to register as soon as possible.

The Remote Retailer Tax Amnesty Program is designed to encourage compliance by providing:

- *Penalty and interest relief* - All penalties and interest on eligible liabilities are waived.
- *Streamlined reporting* - Businesses can submit a single application covering all eligible periods they choose to include.
- *Simplified tax rates* - Participants will pay 9% for general merchandise and 1.75% for qualifying items, including food for off-site consumption, prescription and nonprescription medicines, drugs, and medical appliances.

Remote retailers may qualify if they have unpaid sales tax for reporting periods January 1, 2021, through June 30, 2026, and meet the required tax remittance threshold:

- From January 1, 2021, through December 31, 2025, retailers must have $100,000 or more in cumulative gross receipts from sales of tangible personal property (TPP) to purchasers in Illinois; or 200 or more separate transactions for the sale of TPP to purchasers in Illinois.
- On or after January 1, 2026, retailers must have $100,000 in annual gross receipts from sales in Illinois.

“This program is focused on making compliance more accessible and achievable,” **Harris** added. “By simplifying tax rates and eliminating penalties and interest, we’re giving businesses a meaningful opportunity to come forward, resolve outstanding liabilities, and move ahead with confidence.”

To apply for tax amnesty, remote retailers must be registered with IDOR and have a MyTax Illinois log on and submit a Remote Retailer Tax Amnesty Application electronically.

For additional guidance and updates regarding the program, taxpayers may visit IDOR’s website: 2026 Remote Retailer Tax Amnesty Program.

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