

Sales/Use/Indirect:

Illinois DOR Answers Questions Involving Drop Shipments and Marketplace Facilitators

General Information Letter ST-23-0006-GIL, Ill. Dept. of Rev. (3/30/23). Responding to a survey request from a third-party research firm, the Illinois Department of Revenue explains Illinois sales and use tax law as it applies to certain drop shipment transaction scenarios including various underlying documentation requirements, as well as remittance responsibilities and resales involving marketplace facilitators. Please contact us with any questions.

URL:
<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/legalinformation/lett rulings/st/documents/2023/ST-23-0006-GIL.pdf>

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