Illinois Liquor Control Commission

Bruce Rauner
Governor

100 W. RANDOLPH ST., SUITE 7-801
CHICAGO, ILLINOIS 60601
TELEPHONE: 312 814-2206
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101 W. JEFFERSON ST., SUITE 3-525
SPRINGFIELD, ILLINOIS 62702
TELEPHONE: 217 782-2136
WEBSITE: ILCC.Illinois.gov

APPLICATION FOR STATE OF ILLINOIS CLASS 1 AND CLASS 2 BREWER'S LICENSE

CLASS 1 BREWER'S LICENSE — FEE: $75.00

SUMMARY:

- 930,000 gallons (30,000 barrels) production limit
- Self-distribution eligible
- May not hold a Brew Pub License

DEFINITION: A "Class 1 Brewer" is a licensed brewer or licensed non-resident dealer who manufactures not more than 930,000 gallons (30,000 barrels) of beer per year and is not a member of, or affiliated with - directly or indirectly - a manufacturer that produces more than 930,000 gallons (30,000 barrels) of beer or any other alcoholic liquor per year. A Class 1 Brewer may make sales and deliveries to distributors and importing distributors. A Class 1 Brewer may make application to the Commission for a self-distribution exemption to allow the sale of not more than 232,500 gallons (7,500 barrels) of the exemption holder's beer to retailers annually *[235 ILCS 5/3-12(18)(a) of the Liquor Control Act]*.

CLASS 2 BREWER'S LICENSE — FEE: $100.00

SUMMARY:

- 3,720,000 gallons (120,000 barrels) production limit
- Not eligible to self-distribute
- May transfer to commonly-owned Class 2 brewer locations up to 3,720,000 gallons (120,000 barrels) of manufactured beer
- May hold no more than three (3) Brew Pub Licenses

DEFINITION: A Class 2 Brewer is a licensed brewer or licensed non-resident dealer, who is not a Class 1 Brewer, who manufactures up to 3,720,000 gallons (120,000 barrels) of beer per year provided that the Class 2 Brewer licensee is not a member of, or affiliated with - directly or indirectly - a manufacturer that produces more than 3,720,000 gallons (120,000 barrels) of beer per year or any other alcoholic liquor. A Class 2 Brewer licensee may make sales and deliveries to distributors and importing distributors, but shall not make sales or deliveries to any other licensee. If the Commission provides prior approval, a Class 2 Brewer licensee may annually transfer up to 3,720,000 gallons (120,000 barrels) of beer manufactured by that Class 2 Brewer licensee to the premises of a licensed Class 2 Brewer wholly owned and operated by the same licensee *[235 ILCS 5/3-12(18)(a) of the Liquor Control Act]*.

The following documents MUST be attached for either a Class 1 or Class 2 Brewer's License:

1) Copy of your current State of Illinois **Manufacturer's (Brewer's) Liquor License** or, for out-of-state breweries, a copy of your current State of Illinois **Non-resident Dealer's License *AND*** a copy of your current State of Illinois **Out-of-State Manufacturer's (Brewer's) Liquor License.**
2) Copy of your federal brewer's notice. Visit the Federal Tax and Trade Bureau's website at **www.ttb.gov** to download a copy or call 1 877 882-3277 for more information.
3) Copy of all federal label approval(s). **Note:** Federal label approvals may not be required if you are not bottling your product.
4) Completed IL-567-0014, Registration Statement (see attached form).

FOR OFFICE USE ONLY

LICENSE NO.

DATE ISSUED

EXPIRATION DATE

COUNTER ☐

Application for State of Illinois Class 1/Class 2 Brewer's Liquor License

1. APPLICANT - CORPORATE INFORMATION

☐ If you want your renewal application, your license certificate and other ILCC correspondence sent to your "corporate" address, please check this box.

A. CURRENT ILLINOIS LIQUOR LICENSE NUMBER

If applicable, enter your currrent Illinois Brewer/NRD License number in the box to the right. Current licensees: Please ensure all your brands/products are registered in the State of Illinois. If your brands are not properly registered, please complete the Registration Statement and attach copies of your federal label approvals.

ILLINOIS LIQUOR LICENSE # (IF APPLICABLE)

B. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) AND ILLINOIS SALES TAX ACCOUNT ID)

Enter your nine-digit **Federal Employer Identification Number (FEIN)** in the box. If you need to obtain a FEIN, call 1 800 829-3676 for information on how to apply for and obtain the forms you need. Enter your eight-digit **Illinois Department of Revenue Sales Tax Account ID.** If you need to obtain this number, visit **tax.illinois.gov,** click on "Businesses" then "How do I Register" under the Business Registration section. If you have any questions, call 217 785-3707. **You MUST have both of these numbers in order for a license to be issued.**

FEIN #

ILLINOIS SALES TAX ACCOUNT ID

C. TELEPHONE

Enter the area code, telephone number and extension of the applicant or applicant representatve.

AREA CODE/TELEPHONE NO.	
( )	EXT.

D. NAME

Enter the name of the sole proprietorship, partnership, corporation (Illinois, national, or foreign), or limited liability company in this box.
NOTE: This name must be consistent with the name printed on your federal brewer's notice.

NAME

E. MAILING ADDRESS/BREWERY ADDRESS

In Line E1, enter the street address, city, state, and ZIP code of the sole proprietorship, corporation, etc.
In Line E2, enter the street address, city, state, and ZIP code of the brewery location.

	MAILING ADDRESS	CITY	STATE	ZIP CODE
E1				
	BREWERY LOCATION ADDRESS	**CITY**	**STATE**	**ZIP CODE**
E2				

F. CONTACT INFORMATION

Provide the contact information for your business. The contact person should be the responsible party we can contact who can answer questions on behalf of the business. The mobile or alternate number should be in addition to any business numbers on file. The email address should be the active email address for the business, not the personal email address of the contact person.

CONTACT PERSON'S NAME (First, Last)	BUSINESS PHONE NUMBER	ALTERNATE PHONE NUMBER (Home, Cell, etc.)
	( )	( )
EMAIL ADDRESS		**FAX NUMBER**
		( )

2. STATUS OF BUSINESS

Check the applicable box (sole proprietorship, partnership, Illinois corporation, foreign corporation, limited liability company) which corresponds to your business' official papers filed with the Office of the Illinois Secretary of State.

Based on the box that you check, provide the date of the filing of the sole proprietorship/assumed name with the county clerk; in the case of a partnership, the date of formation of the partnership; in the case of an Illinois corporation, the date of its incorporation; in the case of a foreign corporation, the foreign state where it was incorporated and the date, as well as the date of its becoming qualified under the "Business Corporation Act of 1983" to transact business in the State of Illinois; or in the case of a limited liability company, the date of formation of such entity.

A. ☐ Sole Proprietorship — Date Filed With County Clerk: _____

B. ☐ Partnership — Date Of Formation: _____

C. ☐ Illinois Corporation — Date Of Incorporation: _____

D. ☐ Foreign Corporation — State Of Incorporation: _____ Date Qualified To Do Business In Illinois: _____

E. ☐ Limited Liability Company — Date Formed: _____

3. OWNERSHIP INFORMATION

Provide the owner/officer/partner information in accordance with the business status described under Question 2. This information must be submitted for all owners/officers/partners. The same information must be submitted for shareholders with interests equal to or exceeding five percent.

The following information must be provided for each individual applicant, sole proprietor, partner, corporate officer or director (whether or not they own any stock), shareholder owning aggregate stock equal to or more than five percent, (including officers, directors and shareholders with stock equal to or more than five percent for all corporate shareholders), and/or manager or agent conducting the business. Indicate the total percentage of stock of the corporation, if any, which is held by persons who hold less than a five percent interest. If additional space is needed, provide information on a separate sheet(s) in the same format as this application. **Before completing this section, check the questions in Section 5 - Eligibility.**

For each owner/officer/partner/five percent shareholder, provide full name, home address, city, state, ZIP code, Social Security number, date of birth, sex, title/position, home telephone number, and ownership percentage. Total ownership percentage should equal 100 percent. If there are a number of shareholders owning less than five percent, indicate the aggregate total of ownership under Line E.

A.

NAME (LAST, FIRST, MIDDLE INITIAL)			HOME ADDRESS	CITY	STATE	ZIP
SOCIAL SECURITY NO.	**DATE OF BIRTH**	**SEX**	**TITLE/POSITION**	**AREA CODE/HOME TELEPHONE NO.**		**% OWNED**
				( )		

B.

NAME (LAST, FIRST, MIDDLE INITIAL)			HOME ADDRESS	CITY	STATE	ZIP
SOCIAL SECURITY NO.	**DATE OF BIRTH**	**SEX**	**TITLE/POSITION**	**AREA CODE/HOME TELEPHONE NO.**		**% OWNED**
				( )		

C.

NAME (LAST, FIRST, MIDDLE INITIAL)			HOME ADDRESS	CITY	STATE	ZIP
SOCIAL SECURITY NO.	**DATE OF BIRTH**	**SEX**	**TITLE/POSITION**	**AREA CODE/HOME TELEPHONE NO.**		**% OWNED**
				( )		

D.

NAME (LAST, FIRST, MIDDLE INITIAL)			HOME ADDRESS	CITY	STATE	ZIP
SOCIAL SECURITY NO.	**DATE OF BIRTH**	**SEX**	**TITLE/POSITION**	**AREA CODE/HOME TELEPHONE NO.**		**% OWNED**
				( )		

E. Total percentage of all stock held by all persons with less than five percent interest. _____ %

4. CLASS 1 BREWER APPLICANTS ONLY

CLASS 1 BREWER SELF-DISTRIBUTION EXEMPTION AFFADAVIT:

1. The undersigned affirms it has applied for or currently possesses an Illinois Brewer's License or Illinois Non-resident Dealer License.

2. The undersigned affirms that neither it, nor its officers, managers, partners, or owners who own more than five percent, and any of its agents or affiliates annually produce 930,000 gallons (30,000 barrels) or more of beer per year.

3. The undersigned affirms that neither it, nor its officers, managers, partners, or owners who own more than five percent, and any of its agents or affiliates annually sell or transfer more than 232,500 gallons (7,500 barrels) of beer to retail license holders.

4. The undersigned affirms that it does not hold another manufacturer's class liquor license.

5. The undersigned affirms that it has contacted licensed distributors for the purpose of establishing distributor relationships.

6. The undersigned affirms that it contacted the following distributors and requested distribution of its beer and all distributors declined the request:

NAME OF DISTRIBUTOR	CONTACT PERSON	DATE

7. The undersigned affirms that its annual production level for each of the past 10 years was:

	YEAR	TOTAL GALLONS/BARRELS		YEAR	TOTAL GALLONS/BARRELS
A.			F.		
B.			G.		
C.			H.		
D.			I.		
E.			J.		

8. The undersigned affirms that it does not hold a Brew Pub License or any other retail license (not including a local retail license) for its brewer location.

9. The undersigned affirms that it does not conduct retail sales from more than three other commonly owned and operated brewer locations.

I swear, under penalty of perjury, that all representations made herein are true and correct and, if the representations are found to be untrue, the Commission will have the authority to revoke all licenses held by the affiant and all licenses affected by affiant's false representations.

PRINT FULL NAME OF APPLICANT	SIGNATURE OF APPLICANT	DATE

5. ADDITIONAL QUESTIONS

The term "applicant" applies to the business entity and its officers, managers, partners, owners who own more than five percent and any of its agents or affiliates.

CLASS 1 BREWER:

1. ☐ YES ☐ NO DOES THE APPLICANT HOLD A BREW PUB LICENSE?
2. ☐ YES ☐ NO DO YOU INTEND TO SELL BEER TO THE GENERAL PUBLIC FROM THIS LOCATION? IF YES, YOU WILL NEED A LOCAL LIQUOR RETAILER LICENSE FROM YOUR LOCAL MUNICIPALITY.
3. ☐ YES ☐ NO DOES APPLICANT CURRENTLY HOLD A LICENSE TO MANUFACTURE ALCOHOLIC LIQUOR IN ILLINOIS OTHER THAN LICENSES ISSUED TO THIS APPLICANT LOCATION?
4. ☐ YES ☐ NO DOES THE APPLICANT CURRENTLY HOLD A CLASS 2 BREWER'S LICENSE?

CLASS 2 BREWER:

1. ☐ YES ☐ NO **DOES THE APPLICANT HOLD A BREW PUB LICENSE? IF YES, PLEASE LIST THE ADDRESS(ES) BELOW:**

ADDRESS	CITY	STATE	ZIP CODE

2. ☐ YES ☐ NO **INCLUDING BREW PUBS LISTED IN THE PREVIOUS QUESTION, DOES THE APPLICANT CURRENTLY HOLD A LOCAL LICENSE TO CONDUCT RETAIL SALES IN ILLINOIS? (INCLUDE ALL CLASS 2 BREWER LOCATIONS, IF APPLICABLE.) IF YES, PLEASE LIST THE ADDRESS(ES) BELOW:**

ADDRESS	CITY	STATE	ZIP CODE

3. ☐ YES ☐ NO **DOES APPLICANT CURRENTLY HOLD A CLASS 1 BREWER'S LICENSE?**

6. HOURS OF OPERATION

List the daily hours open for business. This information will assist Commission field agents in choosing an inspection time that causes the least disruption to the business.

MON	TUES	WED	THUR	FRI	SAT	SUN

7. MANUFACTURER'S REGISTERED AGENT REQUIREMENTS

If you have agents, representatives or persons acting on your behalf in Illinois that sell or discuss pricing terms of alcoholic liquor, you are required to register each of these individuals by submitting forms IL 567-0053, "Application for Registration - Manufacturer's Registered Agent", and IL 567-0054, "Statement of Representation - Registration of Manufacturer's Agent".

8. SIGNATURE/TITLE/DATE

Please sign and date the application form and provide your title with the organization. The application must be signed by an owner, an officer, a partner or an officially authorized agent of the business. **The signature must be an original;** rubber stamps, photocopies, or faxed copies are not accepted.

I, THE UNDERSIGNED APPLICANT OR AUTHORIZED AGENT THEREOF, SWEAR OR AFFIRM THAT: THE MATTERS STATED IN THE FOREGOING APPLICATION ARE TRUE AND CORRECT; THEY ARE MADE UPON MY PERSONAL KNOWLEDGE AND INFORMATION; THEY ARE MADE FOR THE PURPOSE OF REQUESTING THE STATE OF ILLINOIS TO ISSUE THE LICENSE HEREIN APPLIED FOR; THE APPLICANT IS QUALIFIED AND ELIGIBLE TO OBTAIN THE LICENSE APPLIED FOR; AND THE APPLICANT WILL NOT VIOLATE ANY OF THE LAWS OF THE UNITED STATES OF AMERICA OR THE STATE OF ILLINOIS, IN PARTICULAR, THE ILLINOIS LIQUOR CONTROL ACT, RULES AND REGULATIONS, AND THE CIVIL RIGHTS SECTIONS THEREOF.

FURTHER, I AGREE TO NOTIFY THIS COMMISSION WITHIN 30 WORKING DAYS OF CHANGES IN ANY OF THE ABOVE INFORMATION. (NOTE: IF THE PERSON SIGNING THIS APPLICATION IS NOT LISTED IN SECTION 3, THEY MUST PROVIDE THE STATE WITH THEIR PERSONAL INFORMATION AS INDICATED IN SECTION 3 EVEN IF THEY DO NOT OWN FIVE PERCENT OR MORE OF THE BUSINESS.)

SIGNATURE OF APPLICANT/AUTHORIZED AGENT _____ TITLE/POSITION _____ DATE _____

Registration Statement

(Illinois Compiled Statutes, Chapter 235)

TO THE ILLINOIS LIQUOR CONTROL COMMISSION:

Pursuant to the requirement of Section 6-9 of the Illinois Liquor Control Act of 1934, 235 ILCS 5/1-1, et.seq., the undersigned, a

_____

(Insert -- Manufacturer, Distributor, Importing Distributor, or Non-resident Dealer)

does hereby register with said Commission the following named persons or companies as being the only ones to whom the undersigned has granted the right to sell or distribute at wholesale within the State of Illinois, one or more of those alcoholic liquors which bear trademarks, brands or names owned or controlled by the undersigned. The undersigned does hereby further register opposite the name of said persons or companies, the respective trademarks, brands or names, owned or controlled by the undersigned, concerning which said persons have been given such distributing rights and the respective geographical territories for which such distributing rights have been given to said persons or companies, and the period of time for which such rights are granted to such person.

NAME, ADDRESS, CITY, STATE AND ZIP CODE OF WHOLESALER	TRADEMARK BRAND, OR NAME OF ITEM	GEOGRAPHICAL TERRITORY	TIME PERIOD

IMPORTANT NOTICE

This state agency is requesting disclosure of information that is necessary to accomplish the statutory purpose as outlined under the Illinois Liquor Control Act of 1934, 235 ILSC 5/6-9. Disclosure of this information is MANDATORY.

Failure to provide any information will result in nonissuance of your license and/or nonregistration of your products.

CORPORATE NAME: _____

ADDRESS: _____
(Street Number)

_____
(City or Town)

SIGNATURE: _____
(Authorized Person)

SIGNED BY: _____
(Title)

DATE: _____

STATE LICENSE # _____ EXP. DATE _____

Illinois Department of Revenue

REG-4-A Financial Responsibility Bond

Part 1: Financial responsibility bond type and number

a Bond type: _____

b Financial responsibility bond number: _____

Part 2: Taxpayer and financial institution information

We, _____ (as principal)
Taxpayer's name and address

and _____ (as surety)
Name and address of surety

are bound to the people of the State of Illinois in the penal sum of $_____. We hereby bind ourselves, our heirs, executors, administrators, successors, and assigns to the payment of this amount.

The condition of this bond is that if the principal (taxpayer) identified above, who has applied for the tax responsibility (bond type) identified above, in Part 1, pays to the Illinois Department of Revenue (IDOR) all amounts becoming due from the principal (taxpayer) under this law, then the bond will become void; otherwise, the bond will remain in full force.

The surety identified above may conditionally cancel this bond at any time by filing a written notice with IDOR by registered or certified mail within **90** days. However, cancellation does not discharge the surety from any liability previously accrued under this bond or that may accrue before the **90** days expire.

Part 3: Financial responsibility bond signatures and seal requirements

We have signed and sealed this bond on __ __/__ __/__ __ __ __, to be effective __ __/__ __/__ __ __ __.
You must attach a power of attorney.

(Principal's seal) **(Surety's seal)**

_____
Principal's (taxpayer) signature

_____
Second principal's signature, if applicable

_____
President's or co-partner's signature

_____
Corporate secretary's signature

_____
Surety company attorney-in-fact's signature

_____
Attorney-in-fact's printed name

Countersigned by

_____
Agent for surety

_____
Number and street

_____
City State ZIP

For official use only

Date approved: __ __/__ __/__ __ __ __
Month Day Year

_____
IDOR Director's signature

License number: _____

General Information

Who must submit a bond?

Form REG-4-A, Financial Responsibility Bond, **or** Form REG-4-D, Financial Institution Irrevocable Letter of Credit Bond, is required to complete your registration to be licensed as a

- cigarette distributor
- cigarette machine operator
- liquor distributor
- direct wine shipper
- liquor airline
- tobacco products distributor
- motor fuel distributor
- motor fuel supplier
- motor fuel receiver

Note: International Fuel Tax Agreement (IFTA) carriers may be required to obtain a bond.

You must complete **either** Form REG-4-A **or** Form REG-4-D to obtain a bond. You will not be issued a certificate of registration and cannot be legally registered to do business in Illinois until we receive your bond.

How do I obtain a bond using Form REG-4-A?

You must provide Form REG-4-A to the insurance company that will be providing your bond. A separate bond is required for each location.

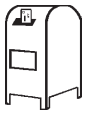
What is required for Form REG-4-A?

All signatures and seals must be original. We will not accept copies, faxes, etc., as proof of bond coverage. Duplicate originals must be marked as such and must meet the same requirements as the original bond form. You must attach a power of attorney stating the attorney-in-fact's name.

If any of the above requirements are not met, we will not accept the bond and it will be returned for correction.

Where do I send my Form REG-4-A?

Mail your completed Form REG-4-A with any required attachments to us at



CENTRAL REGISTRATION DIVISION 3-222
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19039
SPRINGFIELD IL 62794-9039

If you have questions regarding Form REG-4-A, visit our website at **tax.illinois.gov** or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 558-7425**.

Specific Instructions

Part 1: Financial responsibility bond type and number

Line a, Bond type - The bond type must match the tax type for which the bond is being issued.

Line b, Financial responsibility bond number - This number is assigned by the surety company and must be present on the bond.

Part 2: Taxpayer and financial institution information

Taxpayer's name and address - The name and address must be identical to the information that you have registered with us. The address must be the physical location of your business; mailing addresses, PO Boxes, and other addresses are not acceptable.

Name and address of surety - The name and address of the surety company executing the bond must be present.

Bond amount - The amount of bond coverage must be entered on this line.

Notification of cancellation - The surety company may conditionally cancel the bond by filing a written notice with IDOR by registered or certified mail within **90** days.

Part 3: Financial responsibility bond signatures and seal requirements

Signed and sealed date - The date the bond was signed by the surety company and their seal was affixed to the bond form.

Effective date - This is the date the bond coverage will begin.

Surety seal - The corporate seal of the surety company must be affixed to the bond form.

Principal's signatures - The organization type of your business determines the signature requirements. If your company is a

> **Corporation -** Two signatures are required. The president and corporate secretary must *both* sign the bond. If no individual is identified as the corporate secretary, another officer of the company may sign the bond.
>
> **Partnership -** Two signatures are required. Two partners must *both* sign the bond.
>
> **Proprietorship -** One signature is required. The sole proprietor must sign the bond.
>
> **Limited Liability Company (LLC) filing as a corporation, partnership, or single member -** One signature is required. Any manager or member of the LLC may sign the bond.

Surety signature - A surety company attorney-in-fact must sign *and* print his or her name. The name of the individual who signs for the surety company must appear on the required power of attorney attached to the bond.

Countersignature - A countersignature is only required if an independent insurance company is writing the bond agreement on behalf of the surety company. Provide the name and address of the independent agent.

Power of attorney - An original power of attorney must accompany the bond.

Illinois Department of Revenue

REG-4-D Financial Institution Irrevocable Letter of Credit Bond

Part 1: Financial institution letter of credit bond type and number

a Bond type: _____

b Financial institution irrevocable letter of credit number: _____

c Bond amount: $_____

Part 2: Taxpayer and financial institution information

Taxpayer:

_____
Name

_____
Street address

_____
City State ZIP

Financial institution:

_____
Name

_____
Street address

_____
City State ZIP

Part 3: Effective and maturity date of bond

Effective date: ____ /____ /_____
Month Day Year

Maturity date: ____ /____ /_____
Month Day Year

Part 4: Bond conditions

If the taxpayer identified above, in Part 2, fails to pay the Illinois Department of Revenue (IDOR) all moneys, including penalties and interest, due under this bond type's tax act, IDOR is authorized to draw drafts on demand against this irrevocable letter of credit. The sum of the drafts drawn against this irrevocable letter of credit cannot exceed the bond amount above, in Part 1, and drafts drawn against it are payable on demand. This letter of credit is issued for a period of one year and will be renewed automatically for successive one-year periods unless IDOR receives a written notice of cancellation 30 days prior to the maturity date.

Part 5: Financial institution officer information

The undersigned officer of the financial institution identified above, in Part 2, is duly authorized by the Board of Directors to execute this irrevocable letter of credit; and this financial institution will honor all drafts on demand. The name of the authorized financial institution officer, title, and signature are required.

Name: _____ Title: _____

Signature: _____

Part 6: Financial institution seal

The official seal of the financial institution must be affixed below.

For official use only

Date approved: ____ /____ /_____
Month Day Year

_____
IDOR Director's signature

License number: _____

General Information

Who must submit a bond?

Form REG-4-D, Financial Institution Irrevocable Letter of Credit Bond, **or** Form REG-4-A, Financial Responsibility Bond, is required to complete your registration to be licensed as a

- cigarette distributor
- cigarette machine operator
- liquor distributor
- direct wine shipper
- liquor airline
- tobacco products distributor
- motor fuel distributor
- motor fuel supplier
- motor fuel receiver

Note: International Fuel Tax Agreement (IFTA) carriers may be required to obtain a bond.

You must complete **either** Form REG-4-D **or** Form REG-4-A to obtain a bond. You will not be issued a certificate of registration and cannot be legally registered to do business in Illinois until we receive your bond.

How do I obtain a bond using Form REG-4-D?

You must provide Form REG-4-D to the financial institution that will be providing your bond. A separate bond is required for each location.

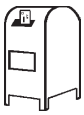
What is required for Form REG-4-D?

All signatures and seals must be original. We will not accept copies, faxes, etc., as proof of bond coverage. Duplicate originals must be marked as such and must meet the same requirements as the original bond form.

If any of the above requirements are not met, we will not accept the bond and it will be returned for correction.

Where do I send my Form REG-4-D?

Mail your completed Form REG-4-D with any required attachments to us at



CENTRAL REGISTRATION DIVISION 3-222
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19039
SPRINGFIELD IL 62794-9039

If you have questions regarding Form REG-4-D, visit our website at **tax.illinois.gov** or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 558-7425**.

Specific Instructions

Part 1: Financial institution letter of credit bond type and number

Line a, Bond type - The bond type must match the tax type for which the bond is being issued.

Line b, Financial institution irrevocable letter of credit number - This number is assigned by the financial institution and must be present on the bond.

Line c, Bond amount - The amount of bond coverage must be entered on this line.

Part 2: Taxpayer and financial institution information

Taxpayer - The name and address must be identical to the information that you have registered with us. The address must be the physical location of your business; mailing addresses, PO Boxes, and other addresses are not acceptable.

Financial institution - The name and address of the financial institution executing the bond must be present.

Part 3: Effective and maturity date of bond

Effective date - This is the date the bond coverage will begin.

Maturity date - This is the date on which the letter of credit will mature.

Part 4: Bond conditions

The letter of credit must be written for a minimum of one year and be automatically renewable for successive one-year periods unless we receive written notice of cancellation 30 days prior to the maturity date.

Part 5: Financial institution officer information

Name, title, and signature - These lines must be completed by the financial institution officer authorizing the letter of credit.

Part 6: Financial institution seal

Financial institution seal - An official seal must be affixed in Part 6. If the financial institution does not have an official seal, a letter, on financial institution letterhead, stating that the financial institution does not have an official seal must accompany the letter of credit.