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## APPLICATION FOR STATE OF ILLINOIS WINERY SHIPPER'S LICENSE ("DIRECT SHIPPING PERMIT")

**DEFINITION:** A Winery Shipper's License allows a person with 1) a first-class or second-class wine manufacturer's license; 2) a first-class or second-class wine-maker's license; or 3) a limited wine manufacturer's license or who is licensed to make wine under the laws of another state, to ship wine made by that licensee directly to a resident of Illinois, who is 21 years of age or older, for that resident's personal use and not for resale.

The following are considered categories of winery shipper's licenses. **Please check ONE of the categories listed below AND on page 2** that applies to the type/class of license for which application is being made. Be sure to obtain and complete all of the required supporting documents for the particular license class.

**A.  WINERY SHIPPER'S LICENSE FOR ILLINOIS WINE MANUFACTURERS**

**FEE: See Below**

Both a "first-class wine manufacturer" and a "second-class wine manufacturer" who obtains a Winery Shipper's License can directly sell to Illinois residents (e.g., anyone in the general public who is 21 years of age or older) up to 12 cases per adult resident per year.

A first-class wine manufacturer who produces less than 25,000 gallons per year may apply for a self-distribution exemption (see attached) allowing for the sale of not more than 5,000 gallons of wine to retail licensees per year.

Please note: A second-class wine manufacturer likely produces more than 25,000 gallons of wine per year and therefore **WILL NOT QUALIFY** for a self-distribution exemption.

**The documents listed below MUST be attached for a Winery Shipper's License for Illinois Wine Manufacturers:**

- 1) Copy of your current **State of Illinois Manufacturer's Liquor License**;
- 2) Copy of all federal label approval(s) for any product being directly shipped to Illinois residents (**Note:** All products must be registered with the Commission prior to, or with, this application); and
- 3) The **REQUIRED** tax bond (see attached bond forms). For questions about tax bonds, please call 217 782-6045.

**Winery Shipper's License Fees for Wine Manufacturers:**

FIRST CLASS Wine Manufacturer: \$350.00

FEES FOR SECOND CLASS Wine Manufacturers:

Class 1 (not to exceed 250,000 gallons manufactured annually): \$350.00

Class 2 (not to exceed 500,000 gallons manufactured annually): \$1,000.00

Class 3 (over 500,000 gallons manufactured annually): \$1,500.00

**B.  WINERY SHIPPER'S LICENSE FOR ILLINOIS WINE MAKERS****FEE: See Below**

A "first-class wine maker" or a "second-class wine maker" who obtains a Winery Shipper's License can sell directly to Illinois residents (e.g., anyone in the general public who is 21 years of age or older) up to 12 cases per adult resident per year.

A First-Class Wine Maker's License shall allow the manufacture of up to 50,000 gallons of wine per year, and the storage and sale of such wine to distributors in Illinois, and to persons outside Illinois, as may be permitted by law. A first-class wine maker who produces less than 25,000 gallons per year may apply for a self-distribution exemption (see attached) allowing for the sale of not more than 5,000 gallons of wine to retail licensees per year.

**Please note:** a second-class wine maker likely produces more than 25,000 gallons of wine per year and therefore **WILL NOT QUALIFY** for a self-distribution exemption.

**The documents listed below must be attached for a Winery Shipper's License for Illinois Wine Makers:**

- 1) Copy of your current **State of Illinois Manufacturer's Liquor License**;
- 2) Copy of all federal label approval(s) for any product being directly shipped to Illinois residents (**Note:** All products must be registered with the Commission prior to, or with, this application); and
- 3) The **REQUIRED** tax bond (see attached bond forms). For questions about tax bonds, please call 217 782-6045.

<b>Winery Shipper's License Fees for Wine Makers:</b>	
<input type="checkbox"/> FIRST CLASS Wine Maker:	\$350.00
FEES FOR SECOND CLASS Wine Maker:	
<input type="checkbox"/> Class 1 (not to exceed 250,000 gallons manufactured annually):	\$350.00
<input type="checkbox"/> Class 2 (not to exceed 500,000 gallons manufactured annually):	\$1,000.00
<input type="checkbox"/> Class 3 (over 500,000 gallons manufactured annually):	\$1,500.00

**C.  WINERY SHIPPER'S LICENSE FOR ILLINOIS LIMITED WINE MANUFACTURER****FEE: \$350.00**

A limited wine manufacturer who obtains a Winery Shipper's License can sell directly to Illinois residents (e.g., anyone in the general public who is 21 years of age or older) up to 12 cases per adult resident per year. A limited wine-manufacturer may make sales and deliveries, not to exceed 40,000 gallons of wine per year, to distributors and to non-licensees in accordance with the Illinois Liquor Control Act. A limited wine manufacturer who produces less than 25,000 gallons per year may apply for a self-distribution exemption (see attached) allowing for the sale of not more than 5,000 gallons of wine to retail licensees per year.

**The documents listed below must be attached for a Winery Shipper's License for Illinois Limited Wine Manufacturers:**

- 1) Copy of your current **State of Illinois Manufacturer's Liquor License**;
- 2) Copy of all federal label approval(s) for any product being directly shipped to Illinois residents (**Note:** All products must be registered with the Commission prior to, or with, this application); and
- 3) The **REQUIRED** tax bond (see attached bond forms). For questions about tax bonds, please call 217 782-6045.

**D.  OUT-OF-STATE WINERY SHIPPER'S LICENSE****FEE: See Fees Below**

An Out-of-State Winery Shipper's License shall allow a person who is licensed to make wine under the laws of another state to sell directly to Illinois residents (e.g., anyone in the general public who is 21 years of age or older) up to 12 cases per adult resident per year. This wine must be for personal use and not for resale. An out-of-state winery must provide the Commission with a copy of its current license in the state in which it is licensed as a manufacturer. An out-of-state winery who produces less than 25,000 gallons per year may apply for a self-distribution exemption (see attached) allowing for the sale of not more than 5,000 gallons of wine to retail licensees per year.

**The documents listed below must be attached for a Winery Shipper's License for Out-of-State Wine Manufacturers:**

- 1) Copy of your current state **Manufacturer's Liquor License**;
- 2) Copy of all federal label approval(s) for any product being directly shipped to Illinois residents (**Note:** All products must be registered with the Commission prior to, or with, this application); and
- 3) The **REQUIRED** tax bond (see attached bond forms). For questions about tax bonds, please call 217 782-6045.

<b>Winery Shipper's License Fees for Out-of-State Wine Manufacturers:</b>	
<input type="checkbox"/> CLASS 1 (not to exceed 250,000 gallons manufactured annually):	\$350.00
<input type="checkbox"/> CLASS 2 (not to exceed 500,000 gallons manufactured annually):	\$1,000.00
<input type="checkbox"/> CLASS 3 (over 500,000 gallons manufactured annually):	\$1,500.00



## 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 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 Files 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 IL: \_\_\_\_\_
- 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 6 - 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. THIRD PARTY PROVIDER INFORMATION

Any application for a wine shipper's license shall include the name and address of the third party, except for a common carrier, authorized to ship wine on behalf of a manufacturer.

- a. Wine Manufacturer acknowledges it is in compliance with Section 6-2 of this Act.
- b. Please disclose any third party, except a common carrier, authorized to ship wine on your behalf.

**NAME**

**ADDRESS**

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- c. Please provide a copy of the written appointment of the third party, except a common carrier, authorized to ship wine on your behalf.
- d. The undersigned affirms, under penalty of perjury, that your company only ships wine directly or indirectly through the appointed third-party provider.
- e. The undersigned acknowledges that the company's third party provider will consent to the jurisdiction of the State and the State Commission.
- f. The undersigned acknowledges that by February 1st of each calendar year your company will require that the third party provider file with the State Commission a statement detailing each shipment made to an Illinois resident.

*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. ILLINOIS DEPARTMENT OF REVENUE TAX REQUIREMENTS

Once your State of Illinois Winery Shipper's License is issued, the Illinois Department of Revenue will mail you Form IL-26-W, Liquor Direct Wine Shipper Return. Once you receive this form, you will have the option of filing this tax return and paying the tax due online through MyTax Illinois at [tax.illinois.gov](http://tax.illinois.gov) (this option is free-of-charge) OR by mail. If you have tax-related questions, please call 217 782-6045.

## 6. ELIGIBILITY QUESTIONS

These questions apply to the applicant and any other person listed under Section 3. These questions **MUST** be answered. IF THE QUESTIONS ARE NOT CHECKED, THE APPLICATION WILL BE REJECTED. If any question is checked "yes," a written, detailed explanation is required and must be attached to this application.

- YES     NO    Have you failed or neglected to register with the Federal Tax & Trade Bureau (TTB)? If so, please contact the TTB at 1 800 937-8864 or 513 684-2979.
- YES     NO    Are you delinquent in the payment of any Illinois business taxes (Sales Tax, Withholding Tax, etc.)? [235 ILCS 5/6-3]
- YES     NO    Have you ever submitted an application for a liquor license which has been denied? [235 ILCS 5/6-2(14)]
- YES     NO    Have you ever had any previous liquor license suspended or revoked? [235 ILCS 5/6-2(7)]
- YES     NO    Have you ever been convicted of a felony? [235 ILCS 5/6-2(4)]
- YES     NO    Have you ever been convicted of a gambling offense as defined under Section 5/6-2 of the Illinois Liquor Control Act which includes offenses enumerated in 720 ILCS 5/28-1(a).11, "Gambling"; 720 ILCS 5/28-1.1(a)-(d) "Syndicated Gambling"; and 720 ILCS 5/28-3 "Keeping a Gambling Place"?
- YES     NO    Are you, or is any other person with a direct interest in your place of business, a public official or law enforcing enforcement official in the same with jurisdictional authority? [235 ILCS 5/6-2(14)]
- YES     NO    Have you received or borrowed money or anything of value directly or indirectly from any other licensees, representatives of a licensee, or suppliers of alcoholic products?
- YES     NO    If operating as a sole proprietorship or a partnership, are you or your partner(s) currently not citizens of the United States or resident aliens with legal status?
- YES     NO    Have you failed or neglected to register with the Illinois Liquor Control Commission all brands/products made or directly shipped into Illinois?
- YES     NO    Do you produce more than 25,000 gallons of wine per year? (no written explanation necessary)
- YES     NO    Have you ever been convicted of a violation of any federal or state law concerning the manufacture, possession, or sale of alcoholic liquor, subsequent to the passage of the Illinois Liquor Control Act or have you forfeited your bond to appear in court to answer charges for any such violation?
- YES     NO    Have you ever been denied qualification under the Business Corporation Act of 1983 to transact business in Illinois?
- YES     NO    Are you the actual manufacturer of the product(s) described herein?

## 7. 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 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).

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SIGNATURE OF APPLICANT/AUTHORIZED AGENT

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TITLE/POSITION

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DATE



**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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**SELF-DISTRIBUTION EXEMPTION  
(FOR IN-STATE AND OUT-OF-STATE WINERIES)**

APPLICANT'S NAME (Individual or Corporation))			FEIN #
BUSINESS NAME (DBA)			BUSINESS PHONE ( )
BUSINESS STREET ADDRESS			
CITY	STATE	ZIP CODE	ILLINOIS LIQUOR LICENSE # (IF APPLICABLE)

I do hereby agree, if asked, that I will provide the following information to the Illinois Liquor Control Commission:

- a) *Date business was established;*
- b) *Volume of production of sales for each year since business was established;*
- c) *Explanation of our efforts to establish distributor relationships; and*
- d) *Explanation for the need to obtain a self-distribution exemption to facilitate the marketing of wine.*

I do hereby swear or affirm that I will comply with the liquor and revenue laws of the United States, Illinois, and any other state where I am licensed; I am not a member of any affiliated group that produces more than 25,000 gallons of wine per year or produces any other alcoholic liquor; I will not annually produce more than 25,000 gallons of wine per year and will not annually sell more than 5,000 gallons of wine to retail licensees.

PRINT FULL NAME OF APPLICANT	SIGNATURE OF APPLICANT	DATE





# 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

\_\_\_\_\_  
Surety company attorney-in-fact's signature

\_\_\_\_\_  
Second principal's signature, if applicable

\_\_\_\_\_  
Attorney-in-fact's printed name

\_\_\_\_\_  
President's or co-partner's signature

Countersigned by

\_\_\_\_\_  
Corporate secretary's signature

\_\_\_\_\_  
Agent for surety

\_\_\_\_\_  
Number and street

\_\_\_\_\_  
City State ZIP

### For official use only

Date approved: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

\_\_\_\_\_  
IDOR Director's signature

License number: \_\_\_\_\_

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# General Information

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## 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](http://tax.illinois.gov) or call us weekdays between 8:00 a.m. and 4:30 p.m. at 217 558-7425.

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# Specific Instructions

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## 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.



# 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:

### Financial institution:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP

\_\_\_\_\_  
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: \_\_\_\_\_

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## General Information

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### 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](http://tax.illinois.gov) or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 558-7425**.

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## Specific Instructions

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### 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.