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## APPLICATION FOR STATE OF ILLINOIS DISTRIBUTOR, IMPORTING DISTRIBUTOR, FOREIGN IMPORTER LIQUOR LICENSE

**All new applicants can email completed applications and attachments to  
LCC.Licensing@illinois.gov**

**DEFINITION:** In order to obtain any class of distributor's license, an applicant must post a \$1,000 bond with the Illinois Department of Revenue as an assurance that all liquor taxes will be paid. In order to satisfy the bond requirement, the applicant must complete and submit one of the following three types of tax bonds along the application. The applicant must obtain a bonding certificate from a local insurer or obtain a letter of credit from a bank. If applying for an importing distributor's license, a foreign importer's license or both only one bond is required. All licensed distributors are required to file the IL-567-0014, Registration Statement. The Registration Statement authorizes the distributor to resell a trademark/brand name product at wholesale within a specified geographic territory for a specified period of time.

A.	<input type="checkbox"/> DISTRIBUTOR LICENSE (4,500,000 gallons or less):	\$450.00
	<input type="checkbox"/> DISTRIBUTOR LICENSE (more than 4,500,000 gallons but less than 11,250,000 gallons):	\$1,450.00
	<input type="checkbox"/> DISTRIBUTOR LICENSE (11,250,000 gallons or more):	\$2,200.00

A distributor license, granted pursuant to the Illinois Liquor Control Act, permits an entity other than a manufacturer, non-resident dealer, or retailer to purchase, store, possess, or warehouse any alcoholic liquors for resale or reselling at wholesale whether within or without Illinois.

**Please include the following REQUIRED supporting documents:**

- 1) A copy of your **Federal Basic Permit**. To download the Federal Tax and Trade Bureau's F-5100.24 application form visit [www.ttb.gov](http://www.ttb.gov) or call 1 877 882-3277 for further information;
- 2) An **appointment letter** from the manufacturer where they have appointed the applicant as their primary importer or duly registered agent;
- 3) A **Registration Statement** (if applicable);
- 4) If you have chosen a warehouse location that stores product for other Illinois licensed distributors, the warehouse owner/operator should obtain a warehouseman certificate. See **Form REG-1, Illinois Business Registration Application**; and
- 5) If you are leasing the property, please submit a copy of the lease . If you own the property, please submit a copy of the deed or other proof of ownership document.
- 6) Department of Revenue Financial Bond (REG 4-A or REG 4-D)

The ILCC will schedule an inspection of the warehouse once we receive your completed application.

**PROCESSING TIME FOR A DISTRIBUTOR LICENSE IS GENERALLY BETWEEN 3-8 WEEKS**

**B.  IMPORTING DISTRIBUTOR'S LICENSE****FEE: \$25.00**

An Importing Distributor's License, granted pursuant to the Illinois Liquor Control Act, permits an already licensed Illinois distributor to import into this state, from any point in the United States outside of Illinois, from an Illinois-licensed, non-resident dealer or foreign importer, whether for itself or another, any alcoholic liquors for sale or resale, or for use in the manufacture, preparation or compounding of products other than alcoholic liquors, or for importing more than one gallon of such liquors from any point in the United States outside of Illinois for consumption in any one calendar year. A licensed importing distributor may purchase alcoholic liquor in barrels, casks or other bulk containers, and the bottling of such alcoholic liquors before resale thereof, but all bottles or containers so filled shall be sealed, labeled, stamped and otherwise made to comply with all provisions, rules and regulations governing manufacturers in the preparation and bottling of alcoholic liquors.

**IMPORTANT:** If you are applying for an importing distributor's license you must purchase your product from a licensed Illinois non-resident dealer or foreign importer.

**To apply for the Importing Distributor's License you must submit the following:**

- 1) **Distributor Application;**
- 2) **Importing Distributor's Application;**
- 3) An **appointment letter** from the manufacturer where they have appointed the applicant as their primary importer or duly registered agent;
- 4) A copy of our **Federal Basic Permit**. To download the Federal Tax and Trade Bureau's F-5100.24 application form visit **www.ttb.gov** or call 1 877 882-3277 for further information.
- 5) Department of Revenue Financial Bond (REG 4-A or REG 4-D)

**C.  FOREIGN IMPORTER'S LICENSE****FEE: \$25.00**

A foreign importer's license, granted pursuant to the Illinois Liquor Control Act, permits an already-licensed Illinois distributor to import into Illinois from any point outside of the United States, any alcoholic liquors other than bulk, for sale to a licensed importing distributor. A foreign importer shall not hold a non-resident dealer license. A foreign importer shall be required to purchase alcoholic liquor from a non-resident dealer within the United States or any other person located outside the United States.

**IMPORTANT:** If you are applying for a liquor license to import AND distribute liquor directly from OUTSIDE (Foreign Country) the United States into Illinois you will need to provide the information listed below in STEPS 1-7.

**To apply for the Foreign Importer's License you must submit the following:**

- 1) **Distributor Application;**
- 2) **Importing Distributor's Application;**
- 3) **Foreign Importer's Application;**
- 4) An **appointment letter** from the manufacturer where they have appointed the applicant as their primary importer or duly registered agent;
- 5) A copy of our **Federal Basic Permit**
- 6) Copies of your **Federal Label Approval(s)** ( A ) The Federal Label Approvals must be issued in the name of the applicant and must have the Illinois warehouse or business address.  
*Questions about Federal Label Approvals and Federal Basic Permits should be directed to the TTB at **www.ttb.gov** or 1 800 937-8864.*
- 7) *Department of Revenue Financial Bond (REG 4-A or REG 4-D)*



## 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. MISCELLANEOUS INFORMATION

##### A. WAREHOUSING

If any of your inventory is warehoused, provide the name, street address, city, state, ZIP code and county of the warehouse.

**Note: Warehouse inspection will be conducted prior to the issuance of your liquor license.**

ADDRESS	CITY	STATE	ZIP CODE	COUNTY

##### B. LEASED PREMISES

If you lease your premises, the lease must cover the full term of the license. If you lease, provide the landlord's name, email, telephone number, street address, city, state, ZIP code and county.

LANDLORD NAME	AREA CODE/PHONE NUMBER (Home, cell, etc.)			
	( )			
EMAIL ADDRESS	FAX NUMBER			
	( )			
ADDRESS	CITY	STATE	ZIP CODE	COUNTY

#### 5. LICENSE HISTORY

##### A. FIRST LICENSE APPLICATION - LICENSE HISTORY

Indicate by checking the correct box whether or not this is the corporation's, sole proprietorship's, etc.'s first application for a state liquor license at any location. If you check "no", indicate the date of your first state liquor license application; whether the license was granted, denied or withdrawn; and the address of your first state liquor license application. If you have ever had a license application denied, or if you ever withdrew an application, please provide a written statement describing the reason and circumstances.

IS THIS YOUR FIRST STATE LICENSE APPLICATION? YES \_\_\_\_\_ NO \_\_\_\_\_

IF NO, PROVIDE DATE FIRST APPLIED: \_\_\_\_\_

DISPOSITION:  GRANTED  DENIED  WITHDRAWN

ADDRESS OF FIRST STATE APPLICATION: \_\_\_\_\_

\_\_\_\_\_

## 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 answered, the application will be rejected.** If any question is checked "yes," a written, detailed explanation is required and must be attached to this application.

- 6-18  YES  NO ARE YOU DELINQUENT IN THE PAYMENT OF ANY ILLINOIS BUSINESS TAXES (SALES, WITHHOLDING, ETC.)?
- 6-19  YES  NO ARE YOU DELINQUENT UNDER THE "CASH BEER" LAW?
- 6-20  YES  NO ARE YOU DELINQUENT UNDER THE "30-DAY CREDIT" LAW?
- 6-22  YES  NO HAVE YOU EVER APPLIED FOR AND BEEN DENIED A LIQUOR LICENSE?
- 6-23  YES  NO HAVE YOU HAD ANY PREVIOUS LIQUOR LICENSE REVOKED?
- 6-24  YES  NO HAVE YOU EVER BEEN CONVICTED OF A FELONY?
- 6-25  YES  NO HAVE YOU EVER BEEN CONVICTED OF A GAMBLING OFFENSE AS DEFINED UNDER SECTION 5/6-2 OF THE ACT WHICH INCLUDES OFFENSES ENUMERATED IN 720 ILCS 5/28-1(a)1-11, "GAMBLING;" 720 ILCS 5/28-1.1(a)-(d) "SYNDICATED GAMBLING;" AND 720 ILCS 5/28-3 "KEEPING A GAMBLING PLACE"?
- 6-26  YES  NO DO YOU POSSESS A CURRENT FEDERAL WAGERING STAMP? (ISSUED BY THE INTERNAL REVENUE SERVICE TO TAX WAGERING ACTIVITY)
- 6-27  YES  NO ARE YOU, OR ANY OTHER PERSON WITH A DIRECT INTEREST IN YOUR PLACE OF BUSINESS, A PUBLIC OFFICIAL OR LAW ENFORCEMENT OFFICIAL IN THE SAME JURISDICTION AS THE LICENSE?
- 6-28  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?
- 6-30  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?

## 7. HOURS OF OPERATION

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

MON	TUES	WED	THUR	FRI	SAT	SUN

## 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 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





# Illinois Department of Revenue

# REG-1 Illinois Business Registration Application

Register faster using **MyTax Illinois**, our online account management program, available on our website at **tax.illinois.gov**. If you have questions, visit our website or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 785-3707**.

## Step 1: Identify your business or organization

**1** Federal employer identification number (FEIN)  
 FEIN: \_\_\_\_\_ - \_\_\_\_\_  
 Proprietorships must provide the Social Security number (SSN) under which taxes will be filed.  
 SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**2** Legal business name:  
 \_\_\_\_\_

**3** Doing-business-as (DBA), assumed, or trade name, if different from Line 2:  
 \_\_\_\_\_

**4** Primary or legal business address:  
 \_\_\_\_\_  
 Street address - **No** PO Box number Apartment or suite number  
 \_\_\_\_\_  
 City State ZIP

**If you have other locations in Illinois from where you do business, complete and attach Schedule REG-1-L.**

**5** Mailing address if different from the address above:  
 \_\_\_\_\_  
 In-care-of name  
 \_\_\_\_\_  
 Street address or PO Box number Apartment or suite number  
 \_\_\_\_\_  
 City State ZIP

**6** Check the organization type that applies to you:  
 Proprietorship  
 \_\_\_\_\_ Check if owned by a married couple or civil union  
 Partnership  Trust or estate  
 Corporation\*  S Corp (Subchapter S Corporation)\*  
 \*Is your corporation publicly traded? \_\_\_ Yes \_\_\_ No  
 If yes, provide the ticker symbol \_\_\_\_\_  
 Governmental unit  Not-for-profit organization  
 LLC - Corporation  LLC - Partnership  
 LLC - Single member  
 \_\_\_\_\_ Check if disregarded

**7** Illinois Secretary of State identification number:  
 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**8** Is your business part of a unitary group? \_\_\_ Yes \_\_\_ No  
 If "Yes", provide the FEIN of your designated agent (the entity responsible for filing your Illinois income tax return):  
 FEIN: \_\_\_\_\_ - \_\_\_\_\_

**9** Identify a contact person regarding your business.  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_  
 Phone: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ Ext.: \_\_\_\_\_  
 FAX: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
 Email address: \_\_\_\_\_

## Step 2: Identify your owners and officers - If you need to identify more, attach Schedule REG-1-O.

**10** Identification depends on the organization type you selected in Step 1, Line 6 (proprietorship - owner(s); partnership - general partners; non-publicly traded corporation - president, secretary, and treasurer; publicly traded corporation - chief operating officer and chief financial officer; trust or estate - trustee(s) or executor(s); governmental unit - one contact person; not-for-profit organization - president, secretary, or treasurer; limited liability company - managers and members). For each individual or business required, complete the following information.

**Individuals:** (include Social Security number (SSN))

**a** \_\_\_\_\_  
 Name Title  
 \_\_\_\_\_  
 Home address - **No** PO Box number City State ZIP  
 \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
 Date of birth Phone  
 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Ownership percentage: \_\_\_\_\_  
 Social Security number

**b** \_\_\_\_\_  
 Name Title  
 \_\_\_\_\_  
 Home address - **No** PO Box number City State ZIP  
 \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
 Date of birth Phone  
 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Ownership percentage: \_\_\_\_\_  
 Social Security number

**c** \_\_\_\_\_  
 Name Title  
 \_\_\_\_\_  
 Home address - **No** PO Box number City State ZIP  
 \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
 Date of birth Phone  
 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Ownership percentage: \_\_\_\_\_  
 Social Security number

**d** \_\_\_\_\_  
 Name Title  
 \_\_\_\_\_  
 Home address - **No** PO Box number City State ZIP  
 \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
 Date of birth Phone  
 \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Ownership percentage: \_\_\_\_\_  
 Social Security number

**Businesses:** (include federal employer identification number (FEIN))

**a** \_\_\_\_\_ - \_\_\_\_\_  
 Name FEIN  
 \_\_\_\_\_  
 Legal address  
 \_\_\_\_\_  
 City State ZIP  
 (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ Ownership percentage: \_\_\_\_\_  
 Phone

**b** \_\_\_\_\_ - \_\_\_\_\_  
 Name FEIN  
 \_\_\_\_\_  
 Legal address  
 \_\_\_\_\_  
 City State ZIP  
 (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ Ownership percentage: \_\_\_\_\_  
 Phone





### Step 3: Tell us about your business activities

11 Describe your business activities: \_\_\_\_\_

Provide your North American Industry Classification System (NAICS) number: \_\_\_\_\_

Refer to the website [www.naics.com](http://www.naics.com)

12 Will you have Illinois employees? \_\_\_\_ Yes \_\_\_\_ No

If yes, complete and attach **Schedule REG-UI-1**.

When was (is) the date of your first payroll in Illinois?

\_\_\_\_/\_\_\_\_/\_\_\_\_

13 Does your supplier collect Illinois sales tax for merchandise your business uses or consumes in Illinois?

\_\_\_\_ Yes \_\_\_\_ No

When will (did) these activities begin? \_\_\_\_/\_\_\_\_/\_\_\_\_

14 Check all that apply to your type of business.

#### Sales

You must complete and attach Schedule REG-1-L to identify all Illinois locations from which you make retail sales.

General merchandise: \_\_\_\_ Retail \_\_\_\_ Wholesale

Do you estimate your monthly sales tax liability to be over \$200? \_\_\_\_ Yes \_\_\_\_ No

Sales to Illinois customers from out of state  
\_\_\_\_ Check here if you have an Illinois presence.

Soft drinks (other than fountain soft drinks) in Chicago

Vehicle, watercraft, aircraft, or trailers

Sales or delivery of tires. Do you **always** pay the Tire User Fee to your supplier? \_\_\_\_ Yes \_\_\_\_ No

Sales from vending machines. How many vending machines? \_\_\_\_

Liquor at retail (bar, tavern, liquor store, etc.)

Motor fuel/fuel: \_\_\_\_ Retail \_\_\_\_ Wholesale  
\_\_\_\_ Check here if you are required to **collect** prepaid sales tax.

Medical cannabis - **Attach Schedule REG-1-MC**.  
\_\_\_\_ Cultivation Center \_\_\_\_ Dispensing Organization

When will (did) these activities begin? \_\_\_\_/\_\_\_\_/\_\_\_\_

#### Services

Do you transfer items, on which tax must be collected, as part of your service? \_\_\_\_ Yes \_\_\_\_ No

When will (did) this activity begin? \_\_\_\_/\_\_\_\_/\_\_\_\_

#### Cigarettes and other tobacco products

Cigarettes - See **Schedule REG-1-C** before you check here.

Tobacco products - See **Schedule REG-1-C** before you check here.

Cigarette machine operator - See **Schedule REG-1-C** before you check here.

When will (did) these activities begin? \_\_\_\_/\_\_\_\_/\_\_\_\_

#### Renting or leasing

Hotel rooms for less than 30 days - **Attach Schedule REG-1-L**.  
Do you charge for telecommunication services?  
\_\_\_\_ Yes \_\_\_\_ No

Vehicles for one year or less - **Attach Schedule REG-1-L**.

Vehicles for more than one year

When will (did) these activities begin? \_\_\_\_/\_\_\_\_/\_\_\_\_

#### Utility providers

Electricity: \_\_\_\_ Retail \_\_\_\_ Wholesale

Natural gas: \_\_\_\_ Retail \_\_\_\_ Wholesale

Telecommunications - See **Schedule REG-1-T**.  
\_\_\_\_ Retail \_\_\_\_ Wholesale

Water or sewer services  
Are you a utility cooperative? \_\_\_\_ Yes \_\_\_\_ No

Are you a municipality? \_\_\_\_ Yes \_\_\_\_ No

When will (did) these activities begin? \_\_\_\_/\_\_\_\_/\_\_\_\_

#### All other tax types

Liquor warehousing - **Attach Schedule REG-1-A**.

Dry cleaning: \_\_\_\_ Facility \_\_\_\_ Solvent supplier

Own/operate coin-operated amusement devices

You wish to purchase electricity for non-residential use and pay the tax to IDOR - **Attach Schedule REG-1-D**.

You wish to purchase natural gas from outside of Illinois for your own use and pay the tax to IDOR - **Attach Schedule REG-1-G**.

Not listed. Identify: \_\_\_\_\_

When will (did) these activities begin? \_\_\_\_/\_\_\_\_/\_\_\_\_

### Step 4: Sign below

Under penalties of perjury, I state that I have examined this information and, to the best of my knowledge, it is true, correct, and complete. I further attest that I will be responsible for filing returns and paying all taxes due **unless** Schedule REG-1-R, Responsible Party Information, is attached to this application or forwarded to the department. Check here if you are attaching or forwarding Schedule REG-1-R:

Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Printed name: \_\_\_\_\_

SSN: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Address: \_\_\_\_\_

Phone: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Mail your completed form, with any required attachments and payment to:

CENTRAL REGISTRATION DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19030  
SPRINGFIELD IL 62794-9030

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty. Printed by the authority of the State of Illinois (web only)





Illinois Department of Revenue

Schedule REG-1-L Illinois Business Site Location Information

Attach to Form REG-1

Business name: \_\_\_\_\_

FEIN: \_\_\_\_\_ - \_\_\_\_\_

Contact for this schedule: \_\_\_\_\_

SSN: \_\_\_\_\_ - \_\_\_\_\_  
(Proprietorship only)

Phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Read this information first.

Complete Schedule REG-1-L, to identify all Illinois locations from which you will make retail sales, rent/lease vehicles, and/or rent or lease hotel rooms to the public for periods of less than 30 days. You must also identify the same location you did on Form REG-1, Line 4, if the activities at that location include retail sales or rental/leases. In Illinois some tax rates vary based upon the specific location of the business activities. The location of your business will determine the tax rate that we will preprint on your return. We recognize three types of locations:

**Permanent** - Examples include a building, warehouse, or storefront. To identify these, complete Step 1.

**Changing** - A changing location is one that constantly changes (i.e., door-to-door sales, home party sales). If you have changing locations, complete Step 2. **You must identify sales from a vending machine as a changing location.**

**Temporary** - Examples include a fair, festival, or convention. To identify temporary locations, complete Step 3. Special events or seasonal sales should also complete Step 3.

To identify more locations, attach a sheet using a similar format. If you have previously registered and need to add a location, call us at 217 785-3707.

Step 1: Identify each permanent location.

Permanent Location 1:

DBA name: \_\_\_\_\_

Address: \_\_\_\_\_  
Street address - No PO Box numbers Apt. or suite no.

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

County: \_\_\_\_\_

If in Madison or St. Clair county, list township: \_\_\_\_\_

Contact: \_\_\_\_\_ Phone: (\_\_\_\_)\_\_\_\_ - \_\_\_\_\_

Starting date for this location: \_\_\_\_/\_\_\_\_/\_\_\_\_

Check all of your activities at this location:

- Retail sales
- Vehicles:       Sales       Renting/leasing
- Check if your rental/lease agreements are for more than 12 months:
- Hotel room rental to the public for periods less than 30 days.
- Do you charge for telecommunication services?   yes   no
- Other: \_\_\_\_\_

Permanent Location 2:

DBA name: \_\_\_\_\_

Address: \_\_\_\_\_  
Street address - No PO Box numbers Apt. or suite no.

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

County: \_\_\_\_\_

If in Madison or St. Clair county, list township: \_\_\_\_\_

Contact: \_\_\_\_\_ Phone: (\_\_\_\_)\_\_\_\_ - \_\_\_\_\_

Starting date for this location: \_\_\_\_/\_\_\_\_/\_\_\_\_

Check all of your activities at this location:

- Retail sales
- Vehicles:       Sales       Renting/leasing
- Check if your rental/lease agreements are for more than 12 months:
- Hotel room rental to the public for periods less than 30 days.
- Do you charge for telecommunication services?   yes   no
- Other: \_\_\_\_\_

Permanent Location 3:

DBA name: \_\_\_\_\_

Address: \_\_\_\_\_  
Street address - No PO Box numbers Apt. or suite no.

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

County: \_\_\_\_\_

If in Madison or St. Clair county, list township: \_\_\_\_\_

Contact: \_\_\_\_\_ Phone: (\_\_\_\_)\_\_\_\_ - \_\_\_\_\_

Starting date for this location: \_\_\_\_/\_\_\_\_/\_\_\_\_

Check all of your activities at this location:

- Retail sales
- Vehicles:       Sales       Renting/leasing
- Check if your rental/lease agreements are for more than 12 months:
- Hotel room rental to the public for periods less than 30 days.
- Do you charge for telecommunication services?   yes   no
- Other: \_\_\_\_\_

Permanent Location 4:

DBA name: \_\_\_\_\_

Address: \_\_\_\_\_  
Street address - No PO Box numbers Apt. or suite no.

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

County: \_\_\_\_\_

If in Madison or St. Clair county, list township: \_\_\_\_\_

Contact: \_\_\_\_\_ Phone: (\_\_\_\_)\_\_\_\_ - \_\_\_\_\_

Starting date for this location: \_\_\_\_/\_\_\_\_/\_\_\_\_

Check all of your activities at this location:

- Retail sales
- Vehicles:       Sales       Renting/leasing
- Check if your rental/lease agreements are for more than 12 months:
- Hotel room rental to the public for periods less than 30 days.
- Do you charge for telecommunication services?   yes   no
- Other: \_\_\_\_\_



## Step 2: Identify each changing location

A changing location is one that constantly changes (e.g., door-to-door sales, home party sales).

### Changing Location 1:

DBA name: \_\_\_\_\_  
Municipality: \_\_\_\_\_  
County: \_\_\_\_\_  
If in Madison or St. Clair county, list township: \_\_\_\_\_  
Starting date: \_\_\_\_/\_\_\_\_/\_\_\_\_

### Changing Location 2:

DBA name: \_\_\_\_\_  
Municipality: \_\_\_\_\_  
County: \_\_\_\_\_  
If in Madison or St. Clair county, list township: \_\_\_\_\_  
Starting date: \_\_\_\_/\_\_\_\_/\_\_\_\_

### Changing Location 3:

DBA name: \_\_\_\_\_  
Municipality: \_\_\_\_\_  
County: \_\_\_\_\_  
If in Madison or St. Clair county, list township: \_\_\_\_\_  
Starting date: \_\_\_\_/\_\_\_\_/\_\_\_\_

### Changing Location 4:

DBA name: \_\_\_\_\_  
Municipality: \_\_\_\_\_  
County: \_\_\_\_\_  
If in Madison or St. Clair county, list township: \_\_\_\_\_  
Starting date: \_\_\_\_/\_\_\_\_/\_\_\_\_

### Changing Location 5:

DBA name: \_\_\_\_\_  
Municipality: \_\_\_\_\_  
County: \_\_\_\_\_  
If in Madison or St. Clair county, list township: \_\_\_\_\_  
Starting date: \_\_\_\_/\_\_\_\_/\_\_\_\_

### Changing Location 6:

DBA name: \_\_\_\_\_  
Municipality: \_\_\_\_\_  
County: \_\_\_\_\_  
If in Madison or St. Clair county, list township: \_\_\_\_\_  
Starting date: \_\_\_\_/\_\_\_\_/\_\_\_\_

## Step 3: Identify each temporary location

Examples include fairs, festivals, or special events. Seasonal sales (e.g., trade-shows, holiday sales, concession stands) are considered a temporary location.

### Temporary Location 1:

DBA name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Street address - No PO Box numbers Apt. or suite no.  
\_\_\_\_\_  
City State ZIP  
County: \_\_\_\_\_  
If in Madison or St. Clair county, list township: \_\_\_\_\_  
Contact: \_\_\_\_\_ Phone: (\_\_\_\_)\_\_\_\_ - \_\_\_\_\_  
Starting date for this location: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Sales  Vehicle **sales**  
 Other: \_\_\_\_\_  
 Check if your business activities are seasonal or for a special event. Provide the following dates.  
Starting: \_\_\_\_/\_\_\_\_/\_\_\_\_ Ending: \_\_\_\_/\_\_\_\_/\_\_\_\_

### Temporary Location 2:

DBA name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Street address - No PO Box numbers Apt. or suite no.  
\_\_\_\_\_  
City State ZIP  
County: \_\_\_\_\_  
If in Madison or St. Clair county, list township: \_\_\_\_\_  
Contact: \_\_\_\_\_ Phone: (\_\_\_\_)\_\_\_\_ - \_\_\_\_\_  
Starting date for this location: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Sales  Vehicle **sales**  
 Other: \_\_\_\_\_  
 Check if your business activities are seasonal or for a special event. Provide the following dates.  
Starting: \_\_\_\_/\_\_\_\_/\_\_\_\_ Ending: \_\_\_\_/\_\_\_\_/\_\_\_\_



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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-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-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.



# 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: \_\_\_\_\_