

**Illinois Department of Revenue
Regulations**

Title 86 Part 475 Section 160

**Registration of Purchasers and Operators Responsible for
Withholding and Remitting Tax**

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 475
ILLINOIS HYDRAULIC FRACTURING TAX ACT

Section 475.160 Registration of Purchasers and Operators Responsible for Withholding and Remitting Tax

- a) *A person who engages in business as a purchaser of oil or gas in this State subject to the tax imposed by the Tax Act shall register with the Department. Application for a certificate of registration shall be made to the Department upon forms furnished by the Department and shall contain any reasonable information the Department may require. Upon receipt of the application for a certificate of registration in proper form, the Department shall issue to the applicant a certificate of registration. [35 ILCS 450/2-35] A first purchaser does not have any obligation to register with the Department until it begins to purchase oil or gas from a well on a production unit in this State permitted, or required to be permitted, under the Regulatory Act or is required to withhold and remit tax because the operator fails to provide a properly completed and executed certification under Section 475.130(b)(2).*
- b) *An operator required to file a return and pay the tax under this Part shall register with the Department. Application for a certificate of registration shall be made to the Department upon forms furnished by the Department and shall contain any reasonable information the Department may require. Upon receipt of the application for a certificate of registration in proper form, the Department shall issue to the applicant a certificate of registration. [35 ILCS 450/2-50(f)]*
- c) *The Department has the power, after 20 days notice and an opportunity for a hearing, to revoke a certificate of registration issued by the Department if the holder of the certificate of registration fails to file a return, or to pay the tax, fee, penalty, or interest shown in a filed return, or to pay any final assessment of tax, fee, penalty, or interest, as required by the Tax Act or any other tax or fee Act administered by the Department [20 ILCS 2505/2505-380(a)].*
- d) *The Department may refuse to issue a certificate of registration authorized to be issued by the Department if a person who is named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, of the applicant on the application for the certificate of registration is or has been named as the owner, a partner, a corporate officer, or, in the case of a limited liability company, a manager or member, on the application for the certificate of registration of a person that is in default for moneys due under the Tax Act or any other tax or fee Act administered by the Department. For purposes of this subsection only, in determining whether a*

person is in default for moneys due, the Department shall include only amounts established as a final liability within the 20 years prior to the date of the Department's notice of refusal to issue the certificate of registration. For purposes of this Section, "person" means any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, or limited liability company, or a receiver, executor, trustee, guardian or other representative appointed by order of any court. [20 ILCS 2505/2505-380(b)]

- e) Each application for a certificate of registration filed pursuant to subsections (a) and (b) shall be signed and verified and shall state:
- 1) the name and social security number or FEIN of the applicant;
 - 2) the address of his or her principal place of business;
 - 3) the address of the place of business (excluding the addresses of wells and production units) from which he or she engages in the business of purchasing oil or gas or conducting operations in this State;
 - 4) the name and address of the person or persons who will be responsible for filing returns and payment of taxes due under the Tax Act;
 - 5) in the case of a publicly traded corporation, the FEIN of the corporation, and the name and title of the Chief Financial Officer, Chief Operating Officer, and any other officer or employee with responsibility for preparing tax returns under the Tax Act; and, in the case of all other corporations, the FEIN of the corporation and the name, title, and social security number of each corporate officer;
 - 6) in the case of a limited liability company, the name, social security number or FEIN of each manager and member; and
 - 7) in the case of a partnership, the name, title, social security number or FEIN of each general partner and each limited partner, if any.