



# Illinois Department of Revenue REG-4-A, Financial Responsibility Bond Instructions

## 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, may be 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 receiver

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

\* You do not have to file a bond if this is your first application for a distributor's license under the Tobacco Products Tax Act or you had less than \$50,000 of tax liability in the preceding year.

You must complete **either** Form REG-4-A **or** Form REG-4-D to obtain a bond. Email [rev.regbond@illinois.gov](mailto:rev.regbond@illinois.gov) to determine if a bond is required. If required, 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, email us at [rev.regbond@illinois.gov](mailto:rev.regbond@illinois.gov), or call us weekdays between 8:30 a.m. and 4:30 p.m. at **217 558-7425**. You can also visit our website at [tax.illinois.gov](http://tax.illinois.gov) or scan the QR code provided.

## 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 present on 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 an individual is identified as both the president and corporate secretary, only one signature is required.

**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.