



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

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, 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-D **or** Form REG-4-A to obtain a bond. Email 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-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, email us at 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 or scan the QR code provided.

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 present on 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.