



Illinois Department of Revenue

REG-4-B Financial Responsibility Bond Liquor Gallonage Tax

Part 1: Financial responsibility bond type and number

- a Bond type: Liquor Gallonage Tax
b Financial responsibility bond number: _____

Part 2: Bond amount

Estimate your average monthly liquor tax liability. \$ _____ X 2 = _____
This is your bond amount. Write this amount as your penal sum in Part 3.
Note: The minimum bond amount is \$1,000 and the maximum amount is \$100,000.

Part 3: Financial responsibility bond conditions

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 \$SSSS. 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 a license for Liquor Gallonage Tax, pays to the Illinois Department of Revenue (IDOR) all amounts becoming due from the principal (taxpayer) under the Liquor Control Act, 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 the surety is not discharged from any liability previously accrued under this bond or that may accrue before the 90 days expire.

Part 4: Financial responsibility bond signatures and seal requirements

We have signed and sealed this bond on ___/___/___, to be effective ___/___/___
Month Day Year Month Day Year
You must attach a power of attorney.

(Principal's seal)

(Surety's seal)

Principal's (taxpayer) signature
President's or co-partner's signature
Corporate secretary's signature (if applicable)

Surety's signature
Attorney-in-fact's signature
Countersigned by
Agent for surety
Number and street
City State ZIP

For official use only

Date approved: ___/___/___
Month Day Year
License number: _____

IDOR Director's signature



You must provide this information to the financial institution or insurance company that will be providing your bond. A separate bond is required for each location. You will not be issued a certificate of registration and cannot be legally registered to do business in Illinois until we receive your bond. Your bond can be in the form of a

Insurance bond: Form REG-4-B, Financial Responsibility Bond Liquor Gallonage Tax, must be completed entirely by your insurance company. Your business' name and address must be identical to the information you have registered with us. The insurance company issuing your bond must

- sign;
- stamp their insurance seal;
- assign a bond number; and
- if applicable, attach their power of attorney stating the attorney-in-fact's name.

All of your business' owners, officers, or partners must sign the bond. If you are a corporation, the president and secretary must sign the bond. You must also affix your corporate seal. **Note:** The original bond and power of attorney must be sent to us.

Letter of Credit: Form REG-4-C, Financial Institution Irrevocable Letter of Credit Bond Liquor Gallonage Tax, must be completed entirely by your financial institution. Your business' name and address must be identical to the information you have registered with us. The financial institution issuing your letter of credit must

- stamp their financial institution seal; and
- send to us the original bank letter of credit containing the seal.

Note: The Letter of Credit must be signed by an authorized officer of the financial institution.

Bond amount: To figure the amount of your bond, estimate your average monthly liquor tax liability and multiply by 2.

Note: The minimum bond amount is \$1,000 and the maximum amount is \$100,000.

