**Section 125.125 Registration of Merchants**

a) It shall be unlawful for any merchant to engage in this State in the business of renting merchandise under a rental-purchase agreement in Illinois without a certificate of registration from the Department. *Every person engaged in this State in the business of renting merchandise shall apply to the Department (upon a form prescribed and furnished by the Department) for a certificate of registration under* theRPOT *Act. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the merchant to engage in a business that is taxable under* the RPOT *Act without registering separately with the Department.* [35 ILCS 180/10]

b) Each application shall be signed and verified and shall state:

1) the name and social security number of the applicant;

2) the address of the merchant's principal place of business;

3) the address of the place of business from which the merchant engages in the business of renting merchandise in this State and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application) from which the merchant engages in the business of renting merchandise 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 Act (see 35 ILCS 735/3-7);

5) in the case of a publicly traded corporation, 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 Act; and, in the case of all other corporations, 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, and FEIN of each manager and member; and

7) any other information as the Department may request on the application form prescribed and furnished by the Department.

c) Upon completion, in proper form, of the application for certificate of registration, the Department shall issue to the applicant a certificate of registration that shall permit the person to whom it is issued to engage in the business of renting merchandise taxable under the Act in this State. If an applicant engages in the business of renting merchandise at another location in this State, the Department shall furnish the applicant with a sub-certificate of registration for that place of business, and the applicant shall display the appropriate sub-certificate of registration at that place of business. The sub-certificate of registration shall bear the same registration number as that appearing upon the certificate of registration to which the sub-certificate relates.

d) A certificate of registration shall automatically be renewed, subject to revocation as provided by the RPOT Act and Section 125.130, for an additional 1 year from the date of its expiration, unless otherwise notified by the Department as provided by this Section.

e) The Department may require an applicant for a certificate of registration to furnish a bond at the time of filing an application. No certificate of registration under the RPOT Act will be issued by the Department until the applicant provides the Department with satisfactory security, if required.

f) *The Department may refuse to issue, reissue, or renew 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 Act or any other tax or fee Act administered by the Department. For purposes of this Section 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 23 years prior to the date of the Department's notice of refusal to issue or reissue the certificate of registration, permit, or license.* [20 ILCS 2505/2505-380(b)]

g) When a taxpayer to whom a certificate of registration is issued under the RPOT Act is in default to the State of Illinois for delinquent returns or for moneys due under the Act or any other State tax act or municipal or county ordinance administered or enforced by the Department, the Department shall, not less than 60 days before the expiration of the certificate of registration, give notice to the taxpayer to whom the certificate was issued:

1) of the account period of the delinquent returns;

2) of the amount of tax, penalty and interest due and owing from the taxpayer; and

3) that the certificate of registration shall not be automatically renewed upon its expiration date unless the taxpayer, on or before the date of expiration, has filed and paid the tax shown due on the delinquent returns or paid the defaulted amount in full.

h) The Department may, in its discretion, approve renewal by a taxpayer who is in default if, at the time of renewal, the taxpayer files all of the delinquent returns or pays to the Department the percentage of the defaulted amount as may be determined by the Department and agrees in writing to a payment plan for paying the balance of the defaulted amount.

i) Any person aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. After receipt of the request for a hearing, the Department shall give notice to the person of the time and place fixed for the hearing, shall hold a hearing, and shall issue its final administrative decision in the matter to the person. In the absence of a protest within 20 days, the Department's decision shall become final without any further determination being made or notice given.