**Section 470.130 Certificate of Registration**

a) An application for a Certificate of Registration shall be filed with the Department by every person subject to the Gas Revenue Tax Act. The Department will assign an account number to each taxpayer and will issue a Certificate of Registration to the taxpayer. The certificate is required to be conspicuously displayed at the taxpayer's principal place of business. For each additional location at which the taxpayer does business, the Department will furnish a Sub-Certificate of Registration that bears the same account number as that appearing on the taxpayer's master Certificate of Registration. The Sub-Certificate must be conspicuously displayed at the place of business for which it is issued.

b) If any Certificate or Sub-Certificate is destroyed or defaced as a result of natural wear and tear, upon certification of this fact on a proper form to the Department, a duplicate copy or copies will be issued to the taxpayer.

c) Certificates of Registration are non-transferable and must be returned to the Department in case the taxpayer's place of business is sold or discontinued. When the taxpayer's place of business is moved to another location, the Certificate must be removed and returned to the Department and the Department shall be advised of the change in location.

(Source: Amended at 43 Ill. Reg. 7463, effective June 18, 2019)