**Section 495.111 Registration of Retailers**

a) Every retailer shall apply to the Department for a certificate of registration. The application to register must be made on a form prescribed and furnished by the Department for that purpose. Applications to register may be found and submitted electronically on the Department's website at www.tax.illinois.gov.

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 retailer's principal place of business;

3) the address of the place of business from which the retailer engages in the business of selling telecommunications 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 retailer engages in the business of selling telecommunications 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;

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; and

6) in the case of a limited liability company, the name, social security number, and FEIN of each manager and member.

c) Upon completion of the form described in subsection (a), the Department shall issue to the applicant a certificate of registration that shall permit the person to whom it is issued to engage in business as a retailer of telecommunications in this State. If an applicant engages in the business of telecommunications 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 will be valid for 1 year and will automatically be renewed, subject to revocation as provided by Section 495.112, in 1 year increments from the date of its expiration, unless otherwise notified by the Department as provided in this Section.

e) *The Department may refuse to issue, reissue, or renew a certificate of registration, permit, or license 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, permit, or license 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 tax or fee Act upon which the certificate of registration, permit, or license is required 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)]

f) When a taxpayer to whom a certificate of registration is issued under the Act is in default to the State of Illinois for delinquent returns or for moneys due under the Act or any other State tax or fee 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, of the following:

1) the account period of the delinquent returns;

2) 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 delinquent returns or paid the defaulted amount in full.

g) The Department shall 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.

h) 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 pursuant to procedures outlined in 86 Ill. Adm. Code 200 et seq. 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.

(Source: Amended at 47 Ill. Reg. 1467, effective January 17, 2023)