



**WEST VIRGINIA STATE TAX DEPARTMENT  
TAX ACCOUNT ADMINISTRATION DIVISION  
EXCISE TAX UNIT  
PO BOX 2991  
CHARLESTON, WV 25330-2991**

Departmental Use **Only**  
Money Order # \_\_\_\_\_  
Cashier's Check # \_\_\_\_\_

**MOTOR FUEL EXCISE TAX CASH BOND**

KNOW ALL MEN BY THESE PRESENTS:

- (1) That we, as principal, \_\_\_\_\_
- (2) Address: \_\_\_\_\_
- (3) are held and firmly bound unto the State of West Virginia in the just and full sum of \_\_\_\_\_ dollars (\$\_\_\_\_\_) to the payment whereof well and truly to make, we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

(4) **WHEREAS**, the above bound Principal is a \_\_\_\_\_ Supplier, \_\_\_\_\_ Permissive Supplier, \_\_\_\_\_ Terminal Operator, \_\_\_\_\_ Importer, \_\_\_\_\_ Distributor, \_\_\_\_\_ Blender, or \_\_\_\_\_ Exporter of motor fuel within the meaning of Chapter 11, Article 14C, of the Official Code of West Virginia of 1931, as amended, and whereas the Tax Commissioner of the State of West Virginia has required the said Principal to deposit a cash bond, in accordance with the provisions of Chapter 11, Article 14C, Section 13 of the said Code of West Virginia;

**NOW THEREFORE**, if the said Principal shall in all respects fully comply with provision of Chapter 11, Article 14C, of the said Code of West Virginia and the rules adopted and promulgated thereunder, and shall account for and pay over all motor fuel taxes and penalties for which the said Principal shall be liable, and shall protect and save harmless the State of West Virginia from any loss arising from the failure of the Principal to pay such motor fuel taxes and penalties, for any cause whatsoever, then this obligation to be void; otherwise to remain in full force and effect unless any of the signatories hereto give written notice by registered mail to the other signatories hereto that the signatory desiring the cancellation intends to cancel this cash bond sixty days after the post-mark date of the written registered notice. Provided that the commissioner may retain all or part of the cash bond until such time as the commissioner may perform an audit of the taxpayer's business or three years, whichever first occurs.

(5) This cash bond shall be effective from the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

**IN WITNESS WHEREOF** the said principal has hereunder set his or its hand and affixed his or its seal, and the said surety has caused its corporate name to be signed hereto and its corporate seal to be hereunto affixed by its duly authorized officer or agent and

(6) executed this instrument this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

(9) Principal \_\_\_\_\_ (7) \_\_\_\_\_  
Corporate Seal (Principal)

(8) By: \_\_\_\_\_  
Title (Must be President or Vice-President)

**CASH BOND MUST BE NOTARIZED**

(10) State of \_\_\_\_\_

(11) County of \_\_\_\_\_, to-wit:

(12) I, \_\_\_\_\_ a Notary Public in and for the county and state aforesaid, do hereby certify that

(13) \_\_\_\_\_ whose name is signed to the foregoing writing,

(14) bearing date the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_ has this day acknowledged the same before me in my said county.

(15) Given under my hand this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

(16) Notary Seal (17) \_\_\_\_\_  
Notary Public

(18) My Commission expires on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

**MOTOR FUEL EXCISE TAX CASH BOND  
PREPARATION INSTRUCTIONS**

- **To post a cash bond with the Tax Account Administration Division, Excise Tax Unit, you must complete the cash bond form and submit with a money order or cashier's check made payable to the West Virginia State Tax Department for the amount of the cash bond. In lieu of obtaining a money order or cashier's check, you may choose to submit, only in person, the cash bond amount in cash with a properly completed cash bond form. Please note that certified checks and personal checks are not acceptable.**
- **When completing the cash bond form, all blanks must be completed, and your signature must be notarized. If the cash bond is submitted after the date the cash bond is required, the effective date of the cash bond must be retroactive to the date required.**
- **Upon receipt of the cash bond, the cash bond amount will be held in escrow and will not expire until the cash bond is cancelled. After the cancellation date, the cash bond will remain in effect for a period of sixty-days from the postmark date of the written registered notice of cancellation. After the cash bond is released, the cash bond amount will be returned to you. Provided that the commissioner may retain all or part of the cash bond until such time as the commissioner may perform an audit of the taxpayer's business or three years, whichever first occurs.**
- **Lines 1 – 9: Cannot contain white-outs or alterations.**
- **Lines 10 – 18: May contain white-outs or alterations providing notary initials changes.**

- (1-2) Enter name and address of Principal (Specify individual, partnership, or corporation) to be covered by cash bond.
- (3) Enter amount of cash bond.
- (4) Enter type of license. (Supplier, Permissive Supplier, Terminal Operator, Importer, Distributor, or Exporter)
- (5) Enter effective date of cash bond.
- (6) Enter execution date of cash bond.
- (7) Enter name of the Principal (individual, partnership, or corporation) covered by cash bond.
- (8) If principal is an individual, affix signature. If principal is a corporation, President or Vice-President must sign cash bond and underline the appropriate title. If cash bond is to be signed by one other than the President or Vice-President, affix a copy of corporate resolutions showing authorization of individual to bind corporation.
- (9) If Principal is a corporation, be sure to affix corporate seal, if not available, draw facsimile.

**NOTARIZATION INSTRUCTIONS:**

- (10) Enter name of State.
- (11) Enter name of County.
- (12) Enter name of Notary Public witnessing transactions.
- (13) Enter name of Principal covered by cash bond if Individual or Partnership.
- (14) Enter bearing date of cash bond (also known as execution date). Must be same date entered on Line 6 of cash bond.
- (15) Notary Public enters date cash bond was witnessed. May be same as bearing date or any date thereafter.
- (16) Affix Notary Seal. If Notary Public is located outside of West Virginia, seal must be affixed.
- (17) Notary Public affix signature.
- (18) Notary Public enters commission expiration date.