

STATE OF WEST VIRGINIA  
STATE TAX DEPARTMENT  
TAX ACCOUNT ADMINISTRATION DIVISION  
P. O. BOX 2991  
CHARLESTON, WEST VIRGINIA 25330-2991



CIGARETTE TAX CREDIT PURCHASE BOND

KNOW ALL MEN BY THESE PRESENTS:

(1) That we, \_\_\_\_\_

(2) \_\_\_\_\_

(3) As principal, and \_\_\_\_\_

(4) \_\_\_\_\_

a firm and/or a corporation authorized to do business in the State of West Virginia, as Surety, 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.

(5) \_\_\_\_\_

WHEREAS, the above bound principal has applied and intends to apply for authorization to purchase West Virginia cigarette stamps and for an extension of credit on the tax due with respect to such stamps, as provided in Chapter 11, Article 17 of the Official Code of West Virginia of 1931, as amended, and rules and regulations of the State Tax Commissioner promulgated there under.

NOW THEREFORE, if the said principal shall truly and faithfully make return, account for and pay the tax due on all of the said stamps in the manner and as when so required by the said Chapter 11, Article 17, and the rules and regulations of the State Tax Commissioner promulgated there under, then this obligation shall be void; otherwise, it shall remain in full force, virtue and effect.

The continuing nature of this bond is such that it is required to be renewed annually on its anniversary date 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 bond sixty days after the post-marked date of the written registered notice.

This Bond is executed pursuant to the provisions of said Chapter 11, Article 17, and rules and regulations of the State Tax Commissioner promulgated there under, and the pertinent provisions of said Chapter and Article and rules and regulation are hereby expressly made a part of this Bond.

The principal hereby waives the secrecy provisions of West Virginia Code 11-10-5(e) and authorizes the Tax Department to release to the surety company information necessary to file a proof of claim, concerning any tax liability covered by this bond and accruing during the effective dates of this bond.

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

IN WITNESS WHEREOF the said principal has hereunder set his or its hand 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

(7) agent and executed this instrument this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(10) Principal Corporate Seal (8) \_\_\_\_\_ (Seal) (Principal)

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

(13) Surety Corporate Seal (11) \_\_\_\_\_ (Surety)

(14) Countersigned: \_\_\_\_\_ (12) By: \_\_\_\_\_ (Resident West Virginia Agent)

(15) STATE OF \_\_\_\_\_ **(Acknowledgement by Principal if Individual or Partnership)** \_\_\_\_\_

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

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

(19) whose name is signed to the foregoing writing, bearing date the \_\_\_\_\_ day of  
(20) \_\_\_\_\_, 20 \_\_\_\_\_, has this day acknowledged the same before me in my said county.

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

(22) Notary Seal (23) \_\_\_\_\_  
Notary Public

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

(25) STATE OF \_\_\_\_\_ **(Acknowledgement by Principal if Corporation)** \_\_\_\_\_

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

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

(29) who, as \_\_\_\_\_, signed the foregoing writing for \_\_\_\_\_  
(30) \_\_\_\_\_, a corporation, bearing date the \_\_\_\_\_ day of

(31) \_\_\_\_\_, 20 \_\_\_\_\_, has this day, in my said county, before me, acknowledged the said  
writing to be the act and deed of the said corporation.

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

(33) Notary Seal (34) \_\_\_\_\_  
Notary Public

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

(36) STATE OF \_\_\_\_\_ **(Acknowledgement for Surety)** \_\_\_\_\_

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

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

(40) who, as \_\_\_\_\_, signed the foregoing writing for \_\_\_\_\_  
(41) \_\_\_\_\_, a corporation, bearing date the \_\_\_\_\_ day of

(42) \_\_\_\_\_, 20 \_\_\_\_\_, has this day, in my said county, before me, acknowledged the said  
writing to be the act and deed of the said corporation.

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

(44) Notary Seal (45) \_\_\_\_\_  
Notary Public

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

Sufficiency in Form and Manner  
of Execution Approved Attorney General

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_. \_\_\_\_\_  
Assistant Attorney General

**IF PRINCIPAL IS AN INDIVIDUAL OR PARTNERSHIP:**

Complete the bond, lines (1) through (14);

Have Notary complete the applicable section of acknowledgment titled, Acknowledgment by Principal if Individual or Partnership, on the back of bond.

**IF PRINCIPAL IS A CORPORATION:**

Complete the bond, line (1) through (14);

Have Notary complete the applicable section of acknowledgment titled, Acknowledgment by Principal if Corporation, on the back of bond;

Affix corporate seal as requested on face of bond;

**SURETY**

Complete applicable portion of bond;

Have Notary complete the applicable section of acknowledgment titled, Acknowledgment by Surety, on the back of the bond;

Attach Power of Attorney to bond if surety signatory is an attorney in fact;

Affix raised Surety Seal to bond and to Power of Attorney.

**LINE NUMBER INSTRUCTIONS:**

FACE OF BOND CANNOT CONTAIN WHITE-OUTS OR ALTERATIONS. REVERSE OF BOND MAY CONTAIN WHITE-OUTS OR ALTERATIONS PROVIDING CHANGES ARE INITIALED BY NOTARY.

- (1-2) Enter name and address of Principal (Specify individual, partnership, or corporation) to be covered by bond.
- (3-4) Enter name and address of Surety Company issuing bond.
- (5) Enter amount of bond.
- (6) Enter effective date of the bond. (West Virginia Code requires continuation certificate annually on anniversary date).
- (7) Enter execution date of bond (also known as the bearing date of the bond).
- (8) Enter name of the Principal (individual, partnership, or corporation covered by bond).
- (9) If principal is an individual, affix signature. If principal is a corporation, President or Vice-President must sign bond and underline the appropriate title. If bond is to be signed by one other than the President or Vice-President, affix copy of corporate resolutions showing authorization of individual to bind corporation.
- (10) If Principal is a corporation, be sure to affix corporate seal, if not available draw facsimile.
- (11) Enter name of Surety.
- (12) Affix signature and title of person having Power of Attorney to bind Surety.
- (13) Affix corporate seal of Surety.
- (14) If Surety's Agent is a non-resident, bond must be countersigned by a West Virginia resident agent.

**ACKNOWLEDGMENT PREPARATION INSTRUCTIONS:**

IF PRINCIPAL IS AN INDIVIDUAL OR PARTNERSHIP, HAVE NOTARY COMPLETE LINES (15) through (24).

IF PRINCIPAL IS A CORPORATION, HAVE NOTARY COMPLETE LINES (25) through (35).

SURETY MUST HAVE NOTARY COMPLETE LINES (37) through (46).

**ACKNOWLEDGMENT BY PRINCIPAL IF INDIVIDUAL OR PARTNERSHIP**

- (15) Enter name of State.
- (16) Enter name of County.
- (17) Enter name of Notary Public witnessing transactions.
- (18) Enter name of principal covered by bond if individual or partnership.
- (19-20) Enter bearing date of bond (also known as execution date). Must be same date entered on line 7 of the bond.
- (21) Notary enters date bond was witnessed. May be same as bearing date or any date thereafter.
- (22) Affix Notary Seal. If notary is located outside the State of West Virginia, seal must be affixed.
- (23) Notary affixes his signature here.
- (24) Notary enters commission expiration date.

**ACKNOWLEDGMENT BY PRINCIPAL IF CORPORATION**

- (25) Enter name of State.
- (26) Enter name of County.
- (27) Enter name of Notary Public witnessing transactions.
- (28) Enter name of Corporate Officer signing bond.  
(Should be President or Vice-President).
- (29) Enter designate Title of Corporate officer signing bond.
- (30) Enter name of Company or Corporation.
- (30-31) Enter bearing date of bond (also known as execution date).  
Must be same date entered on line 7 of the bond.
- (32) Notary enters date bond was witnessed. May be same as bearing date or any date thereafter.
- (33) Affix Notary Seal. If notary is located outside the State of West Virginia, seal must be affixed.
- (34) Notary affixes his signature here.
- (35) Notary enters commission expiration date.

#### **ACKNOWLEDGMENT BY SURETY**

- (36) Enter name of State.
- (37) Enter name of County.
- (38) Enter name of Notary Public witnessing transactions.
- (39) Enter name of person having power of attorney to bind Surety Company.
- (40) Designate title of person binding Surety Company.
- (41) Enter name of Insurance Company (Surety).
- (41-42) Enter bearing date of bond (also known as execution date).  
Must be same date entered on line 7 of the bond.
- (43) Notary enters date bond was witnessed. May be same as bearing date or any date thereafter.
- (44) Affix Notary Seal. If Notary is located outside the State of West Virginia, seal must be affixed.
- (45) Notary affixes his signature here.
- (46) Notary enters commission expiration date.

#### **POWER OF ATTORNEY INSTRUCTIONS**

Power of Attorney for Surety must be attached and it must show that it was in full force and effect on bearing date (execution) indicated on the face of the bond, also the raised corporate seal must be affixed to the Power of Attorney.

Name of attorney in fact must be listed (if attorney is a non-resident, bond must be countersigned by West Virginia resident agent).  
Power of Attorney may not exceed imposed limitations.  
Certificate date must be the execution date (bearing date) of the bond.  
Signature of authorizing official must be affixed. (Signature may be facsimile).  
Raised seal must be affixed.