



Washington State
 Department of Revenue
 Special Programs Division
 PO Box 47477
 Olympia, Washington 98504-7477

WHOLESALE CIGARETTE DEALERS BONDING

Bond Number _____

Tax Reporting Acct No. _____

Know All Men By These Presence: That we, _____, as principal, and _____, a corporation, as surety, are held and firmly bound unto the State of Washington in the penal sum of the dollar amount stated within these bonding requirements established by said firm and as required by Chapter 82.24 Revised Code of Washington and Washington Administrative Code (WAC) 458-20-186 for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors and administrators and assigns, jointly and severally, firmly by these present.

Proper Performance Surety Bond — Required of All Wholesalers

The principal, herein named, shall guarantee proper performance of his duties and the discharge of his liabilities under Chapter 82.24 Revised Code of Washington and is firmly bound unto the State in the just and full sum of Five Thousand Dollars (\$5,000).

Deferred Purchase Bond — Optional

The said principal is a licensed wholesaler of cigarettes doing business within the State of Washington and has received permission from the State of Washington, Department of Revenue to defer payment of his cigarette tax as provided in WAC 458-20-186, in the penal sum of _____dollars (\$ _____), the condition is such that said principal shall follow the provisions of said ruling and faithfully pay the full amount of all deferred purchases of cigarette tax stamps made by him within 30 days following the purchase, and are to be paid per "Authorization Instructions and Agreement for Electronic Funds Transfer (EFT)". (See reverse side of this form.)

Unstamped Cigarette Bond — Optional

That said principal is a licensed wholesaler of cigarettes doing business within the State of Washington, and has received permission from the Department of Revenue to set aside, without affixing the stamps required by Chapter 82.24 Revised Code of Washington, such part of his stock necessary to conduct business with authorized receivers of unstamped stock as stated in said Chapter; and shall keep such unstamped stock separate from stamped stock; and shall report full and completed details of the sales or delivery to the department as stated in said Chapter. The minimum bond satisfactory to the Department is the penal sum of _____dollars (\$ _____), and the unstamped stock to be carried in bond shall not exceed _____cigarettes. (See reverse side of this form.)

Conditions of Obligation(s)

The condition of these obligation(s) is that, whereas, the above named principal has applied to the Department of Revenue of the State of Washington for a license as a cigarette wholesale dealer pursuant to the provisions of Chapter 82.24 Revised Code of Washington and WAC 458-20-186, and amendments thereto, and is required by the provisions of said law(s) to furnish bond(s) conditioned as therein provided, if the above named principal shall fully comply with all provisions of these laws and any amendments thereto, then this obligation shall be void; otherwise it shall remain in full force and effect. Upon notification by surety of cancellation, said bond will be canceled 45 days after receipt of notice.

If you have questions or need assistance, call the Cigarette Tax Program at (360) 570-3265.

In Witness Whereof, the said principal and the said surety have affixed their hands and seals this _____ day of _____, (year) _____.

 By _____
 Principal

 By _____
 Surety

Surety's Seal

Insurance Commissioner's Stamp