



WEST VIRGINIA STATE TAX DEPARTMENT  
TAX ACCOUNT ADMINISTRATION DIVISION  
EXCISE TAX UNIT  
1001 LEE STREET, EAST  
PO BOX 2991  
CHARLESTON, WV 25330-2991

**MOTOR FUEL EXCISE TAX SURETY BOND**

**KNOW ALL MEN BY THESE PRESENTS:**

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

(2) Address: \_\_\_\_\_

(3) As Principal, and (Surety Company): \_\_\_\_\_

(4) Address: \_\_\_\_\_

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.

(6) **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 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 and regulations 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 bond sixty (60) days after the post-mark date of the written registered notice. **An annual notice of renewal is not required.**

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

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

**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

(8) executed this instrument this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(9) \_\_\_\_\_  
(Principal)

(10) By: \_\_\_\_\_  
Title: Must be President or Vice-President or authorized individual

\_\_\_\_\_  
(10) (Print Name of Person Signing)

(12) \_\_\_\_\_  
(Surety Company)

(13) By: \_\_\_\_\_  
(Title)

(11) **Affix: Principal Corporate Seal**  
(A drawn facsimile is acceptable if no corporate seal)  
(LLC's are not required to provide a seal)

(14) **Affix: Surety Corporate Seal**

**ACKNOWLEDGEMENT BY PRINCIPAL IF INDIVIDUAL, LLC, OR PARTNERSHIP (Must be completed if you qualify)**

- (15) State or Commonwealth of \_\_\_\_\_
- (16) County of \_\_\_\_\_, to-wit:
- (17) I, \_\_\_\_\_ a Notary Public in and for the county and state aforesaid, do hereby certify that
- (18) \_\_\_\_\_ whose name is signed to the foregoing writing,
- (19) bearing date the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ has this day acknowledged the same before me in my said county.  
(Bearing date and execution date on Line 8 must be the same)
- (20) Given under my hand this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.
- (21) Notary Seal (22) \_\_\_\_\_  
Notary Public
- (23) My Commission expires on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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**ACKNOWLEDGEMENT BY PRINCIPAL IF CORPORATION (Must be completed if you qualify)**

- (24) State or Commonwealth of \_\_\_\_\_
- (25) County of \_\_\_\_\_, to-wit:
- (26) I, \_\_\_\_\_ a Notary Public in and for the county and state aforesaid, do hereby certify that
- (27) \_\_\_\_\_, who as
- (28) \_\_\_\_\_, signed the foregoing writing for
- (29) \_\_\_\_\_, a corporation,
- (30) bearing date the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, (Bearing date and execution date on Line 8 must be the same )  
has this day, in my said county, before me, acknowledged the said writing to be the act and deed of the said corporation.
- (31) Given under my hand this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.
- (32) Notary Seal (33) \_\_\_\_\_  
Notary Public
- (34) My Commission expires on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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**ACKNOWLEDGEMENT FOR SURETY (Must be completed by the Surety Company)**

- (35) State or Commonwealth of \_\_\_\_\_
- (36) County of \_\_\_\_\_, to-wit:
- (37) I, \_\_\_\_\_ a Notary Public in and for the county and state aforesaid, do hereby certify that
- (38) \_\_\_\_\_, who as
- (39) \_\_\_\_\_, signed the foregoing writing for
- (40) \_\_\_\_\_, a surety company,
- (41) bearing date the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, (Bearing date and execution date on Line 8 must be the same )  
has this day, in my said county, before me, acknowledged the said writing to be the act and deed of the said corporation.
- (42) Given under my hand this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.
- (43) Notary Seal (44) \_\_\_\_\_  
Notary Public
- (45) My Commission expires on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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Sufficiency in Form and Manner of Execution Approved

State Representative

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
Signature and Title

## MOTOR FUEL EXCISE TAX SURETY BOND

Should you require any assistance, please contact the West Virginia State Tax Department, Excise Tax Unit at the following numbers: (304) 558-8623, (304) 558-8624, (304) 558-8625, (304) 558-8626, or (304) 558-8627.

### PREPARATION INSTRUCTIONS

#### IF PRINCIPAL IS AN INDIVIDUAL, LLC, OR PARTNERSHIP:

- Complete the Motor Fuel Excise Tax Surety Bond, lines (1) through (11);
- Have a Notary Public complete the applicable section of acknowledgement titled, Acknowledgement by Principal if Individual, LLC, or Partnership, on the back of bond.

#### IF PRINCIPAL IS A CORPORATION:

- Complete the bond, lines (1) through (11); **Note:** (Line 11) a drawn facsimile is acceptable, if no corporate seal.
- Have a Notary Public complete the applicable section of acknowledgement titled, Acknowledgement by Principal if Corporation, on the back of bond.
- Affix corporate seal as requested on face of bond;

#### SURETY

- Complete the applicable portion of bond;
- Notary Public must complete section of acknowledgement titled, Acknowledgement by Surety (back of 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 License Type. (Supplier, Permissive Supplier, Terminal Operator, Importer, Distributor, Blender or Exporter)
- (7) Enter effective date of bond.
- (8) Enter execution date of bond.
- (9) Enter name of the Principal (individual, partnership, or corporation) covered by bond.
- (10) If principal is an individual, affix signature. If principal is a corporation, President or Vice-President must sign and print name on bond and underline the appropriate title. **If 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.**
- (11) If Principal is a corporation, be sure to affix corporate seal, if not available, draw facsimile.  
**Note: LLC's are not required to provide a corporate seal.**
- (12) Enter name of Surety.
- (13) Affix signature and title of person having Power of Attorney to bind Surety.
- (14) Affix corporate seal of Surety.

**ACKNOWLEDGEMENT PREPARATION INSTRUCTIONS:**  
**(Acknowledgements must be completed where applicable)**

- If Principal is an Individual, LLC, or Partnership: A Notary Public must complete lines (15) through (23).
- If Principal is a Corporation: A Notary Public must complete lines (24) through (34).
- Surety Company: A Notary Public must complete lines (35) through (45).

**ACKNOWLEDGEMENT BY PRINCIPAL IF INDIVIDUAL, LLC, OR PARTNERSHIP (Must be completed if you qualify)**

- (15) Enter name of State or Commonwealth.
- (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) Enter **bearing date** of bond (**also known as execution date**). **Must be same date entered on Line 8 of bond.**
- (20) Notary Public enters date bond was witnessed. May be same as bearing date or any date thereafter.
- (21) Affix Notary Seal. If Notary Public is located outside of West Virginia, seal must be affixed.
- (22) Notary Public affix signature.
- (23) Notary Public enters commission expiration date.

**ACKNOWLEDGEMENT BY PRINCIPAL IF CORPORATION (Must be completed if you qualify)**

- (24) Enter name of State or Commonwealth.
- (25) Enter name of County.
- (26) Enter name of Notary Public witnessing transactions.
- (27) Enter name of Corporate Officer signing bond. (Should be President or Vice-President)
- (28) Enter designate Title of Corporate Officer signing bond.
- (29) Enter name of Company or Corporation.
- (30) Enter **bearing date** of bond (**also known as execution date**). **Must be same date entered on Line 8 of bond.**
- (31) Notary Public enters date bond witnessed. May be same as bearing date or any date thereafter.
- (32) Affix Notary Seal. If Notary Public is located outside of West Virginia, seal must be affixed.
- (33) Notary Public affix signature.
- (34) Notary Public enters commission expiration date.

**ACKNOWLEDGEMENT BY SURETY (Must be completed by the Surety Company)**

- (35) Enter name of State or Commonwealth.
- (36) Enter name of County.
- (37) Enter name of Notary Public witnessing transactions.
- (38) Enter name of person having power of attorney to bind Surety Company.
- (39) Designate title of person binding Surety Company.
- (40) Enter name of Insurance Company (Surety).
- (41) Enter **bearing date** of bond (**also known as execution date**). **Must be same date entered on Line 8 of bond.**
- (42) Notary Public enters date bond witnessed. May be same as bearing date or any date thereafter.
- (43) Affix Notary Seal. If Notary Public is located outside of West Virginia, seal must be affixed.
- (44) Notary Public affix signature.
- (45) Notary Public enters commission expiration date.

**POWER OF ATTORNEY INSTRUCTIONS**

Power of Attorney for Surety must be attached and must show that it was in full force and effect on the bearing date (execution date) 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.
- Power of Attorney may not exceed imposed limitations.
- **Certificate date must be the bearing date (execution date) of bond. Must be same date entered on Line 8 of bond.**
- Signature of authorizing official must be affixed. (Signature may be a facsimile).
- Raised seal must be affixed.