

WEST VIRGINIA STATE TAXDEPARTMENT  
NONRESIDENT CONTRACTORS  
CONSUMERS SALES AND SERVICE TAX AND USE TAX BOND



CHECK IF UMBRELLA CORPORATE SURETY BOND  BOND NUMBER \_\_\_\_\_

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

- (5) 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 nonresident contractor within the meaning of Chapter 11, Article 15, 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 15 Section 8b of the said Code of West Virginia;

**NOW THEREFORE**, if the said Principal shall in all respects fully comply with the provisions of Chapter 11, Articles 15 and 15A of the said Code of West Virginia and the rules and regulations adopted and promulgated thereunder, and shall account for and pay over all Consumers Sales and Use 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 Consumers Sales and Use Taxes and penalties, for any cause whatsoever, then this obligation to be void; otherwise, to remain in full force and effect.

The Principal hereby waives the secrecy provisions of West Virginia Code 11-10-5(d) and authorizes the West Virginia State 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.

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

**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

- (8) or agent and executed this instrument this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(11) Principal \_\_\_\_\_ (Seal)  
Corporate Seal (Principal)

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

(14) Surety \_\_\_\_\_ (Seal)  
Corporate Seal (Surety)

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

**(Acknowledgement by Principal if Individual or Partnership)**

(15) STATE OF \_\_\_\_\_  
(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) \_\_\_\_\_, \_\_\_\_\_, has this day acknowledged the same before me in my said county.  
(21) Given under my hand this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
(22) Notary Seal (23) \_\_\_\_\_  
Notary Public  
(24) My commission expires on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

**(Acknowledgement by Principal if Corporation)**

(25) STATE OF \_\_\_\_\_  
(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) \_\_\_\_\_, \_\_\_\_\_, 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 \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
(33) Notary Seal (34) \_\_\_\_\_  
Notary Public  
(35) My commission expires on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

**(Acknowledgement by Surety)**

(36) STATE OF \_\_\_\_\_  
(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) \_\_\_\_\_, \_\_\_\_\_, 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 \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
(44) Notary Seal (45) \_\_\_\_\_  
Notary Public  
(46) My commission expires on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

## BOND PREPARATION INSTRUCTIONS

### IF PRINCIPAL IS AN INDIVIDUAL OR PARTNERSHIP:

- Complete the bond, lines (1) through (11);
- Have Notary complete the applicable section of acknowledgement titled, Acknowledgement by Principal if Individual or Partnership, on the back of bond.

### IF PRINCIPAL IS A CORPORATION:

- Complete the bond, line (1) through (11);
- Have Notary complete the applicable section of acknowledgement titled, Acknowledgement by Principal if Individual or Partnership, on the back of bond;
- Affix corporate seal as requested on face of bond.

### SURETY:

- Complete applicable portion of bond;
- Have Notary complete applicable section of acknowledgement titled, Acknowledgement 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 type of business (e.g. Distributor, Importer, User, etc.)
- (7) Enter effective date of the bond. (West Virginia Code requires continuation certificate annually on anniversary date).
- (8) Enter execution date of bond (also known as the bearing date of the bond).
- (9) Enter name of the Principal (individual, partnership, or corporation covered by bond).
- (10) If principle 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.
- (11) If Principal is a corporation, be sure to affix corporate seal, if not available draw facsimile.
- (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

**IF PRINCIPAL IS AN INDIVIDUAL OR PARTNERSHIP, HAVE NOTARY COMPLETE LINES (16) through (25).**

**IF PRINCIPAL IS A CORPORATION HAVE NOTARY COMPLETE LINES (26) through (36).**

**SURETY MUST HAVE NOTARY COMPLETE LINES (37) through (47).**

### ACKNOWLEDGEMENT 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 8 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.

**ACKNOWLEDGEMENT 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 8 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.

**ACKNOWLEDGEMENT 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 8 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.

**MAILING INSTRUCTIONS**

All bond forms must be submitted to and approved by the Department of Tax and Revenue before commencing any contracting activity in West Virginia. Bond forms must be mailed to: West Virginia State Tax Department, P. O. Box 1826, Charleston, West Virginia 25327-1826.