

NONRESIDENT CONTRACTORS
CONSUMERS SALES AND SERVICE 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 sum of
5 _____ 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 or agent and
8 executed this instrument this _____ day of _____, _____

11 PRINCIPAL CORPORATE SEAL

9 (PRINCIPAL)	_____ (SEAL)
10 BY: TITLE (Must be President or Vice-President)	_____ (SEAL)

14 PRINCIPAL CORPORATE SEAL

12 (SURETY)	_____ (SEAL)
13 BY: TITLE (Must be President or Vice-President)	_____ (SEAL)

ACKNOWLEDGEMENT BY PRINCIPAL IF INDIVIDUAL OR PARTNERSHIP

1 STATE OF _____

2 COUNTY OF _____

3 TO WIT, I _____

4 A NOTARY PUBLIC IN AND FOR THE COUNTY AND STATE AFORESAID, DO HEREBY CERTIFY THAT

5 WHOSE NAME IS SIGNED TO THE FOREGOING WRITING, HAS THIS DAY ACKNOWLEDGED THE SAME BEFORE ME IN MY SAID COUNTY.

6 GIVEN UNDER MY HAND THIS _____ DAY OF _____,

7 _____

8 NOTARY PUBLIC

9 NOTARY SEAL _____ MY COMMISSION EXPIRES ON THE _____ DAY OF _____,

ACKNOWLEDGEMENT BY PRINCIPAL IF CORPORATION OR LIMITED LIABILITY COMPANY

9 STATE OF _____

10 COUNTY OF _____

11 TO WIT, I _____

12 A NOTARY PUBLIC IN AND FOR THE COUNTY AND STATE AFORESAID, DO HEREBY CERTIFY THAT

13 WHO AS, _____ SIGNED THE FOREGOING WRITING FOR

14 A CORPORATION/LLC HAS THIS DAY, IN MY SAID COUNTY, BEFORE ME, ACKNOWLEDGED, THE SAID WRITING TO BE THE ACT AND DEDD OFR THE SAID CORPORATION/LLC

15 GIVEN UNDER MY HAND THIS _____ DAY OF _____,

16 _____

17 NOTARY PUBLIC

18 NOTARY SEAL _____ MY COMMISSION EXPIRES ON THE _____ DAY OF _____,

ACKNOWLEDGEMENT BY SURETY

19 STATE OF _____

20 COUNTY OF _____

21 TO WIT, I _____

22 A NOTARY PUBLIC IN AND FOR THE COUNTY AND STATE AFORESAID, DO HEREBY CERTIFY THAT

23 WHO AS, _____ SIGNED THE FOREGOING WRITING FOR

24 A CORPORATION, HAS THIS DAY, IN MY SAID COUNTY, BEFORE ME, ACKNOWLEDGED, THE SAID WRITING TO BE THE ACT AND DEDD OFR THE SAID CORPORATION

25 GIVEN UNDER MY HAND THIS _____ DAY OF _____,

26 _____

27 NOTARY PUBLIC

28 NOTARY SEAL _____ MY COMMISSION EXPIRES ON THE _____ DAY OF _____,

APPROVED AS TO SUFFICIENCY OF FORM AND MATTER OF EXECUTION

ATTORNEY GENERAL

THIS _____ DAY OF _____, _____ BY _____

CST-282

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, Acknowledgment 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, Acknowledgment by Principal if Individual or Partnership, on the back of bond;
- Affix raised Surety Seal to bond and to Power of Attorney.

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.

ACKNOWLEDGMENT PREPARATION INSTRUCTIONS

If principal is an individual or partnership, have notary complete lines (1) through (8).

If principal is a corporation or llc, have notary complete lines (9) through (18).

Surety must have notary complete lines (19) through (28).

Notaries must:

ACKNOWLEDGMENT BY PRINCIPAL IF INDIVIDUAL OR PARTNERSHIP

1. Enter name of State.
2. Enter name of County.
3. Enter name of Notary Public witnessing transactions.
4. Enter name of Principal covered by bond if individual or partnership. (Must be Owner of Sole Proprietorship or General Partner of Partnership)
5. Notary enters date bond was witnessed. Must be the same as or later than signature date.
6. Affix Notary Seal.
7. Notary affixes his/her signature.
8. Notary enters commission expiration date.

ACKNOWLEDGEMENT BY PRINCIPAL IF INDIVIDUAL OR PARTNERSHIP

9. Enter name of State.
10. Enter name of County.
11. Enter name of Notary Public witnessing transactions.
12. Enter name of Corporate or LLC Officer signing bond

13. Enter Title of Officer signing bond. (Must be President or Vice President of Corporation; Manager or Managing Member of Limited Liability Company)
14. Enter name of Company or Corporation.
15. Notary enters date bond was witnessed. Must be the same as or later than signature date.
16. Affix Notary Seal.
17. Notary affixes his/her signature.
18. Notary enters commission expiration date.

ACKNOWLEDGMENT BY SURETY

19. Enter name of State.
20. Enter name of County.
21. Enter name of Notary Public witnessing transactions.
22. Enter name of person having power of attorney to bind Surety Company.
23. Enter Title of person binding Surety Company.
24. Enter name of Insurance Company (Surety).
25. Notary enters date bond was witnessed. Must be the same as or later than signature date.
26. Affix Notary Seal.
27. Notary affixes his/her signature.
28. Notary enters commission expiration date.

POWER OF ATTORNEY INSTRUCTIONS

Power of attorney for surety must be attached showing that it was in full force and effect on the signature date indicated on the face of the bond. A raised corporate seal must also be affixed to the Power of Attorney form.

- Name of attorney in fact must be listed.
- Power of Attorney may not exceed imposed limitations.
- Certificate date, the signature date of bond must be entered.
- 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

Please sign this report and mail to :

West Virginia State Tax Department
P. O. Box 1826
Charleston, West Virginia 25327-1826

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-3333. You can also visit our website: www.wvtax.gov