



Washington State Department of Revenue
 Taxpayer Account Administration Division
 PO Box 47476
 Olympia, Washington 98504-7476

WHOLESALE CIGARETTE DEALERS BONDING

Bond Number _____

Account ID _____

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 Taxpayer Account Administration Division at (360) 705-6219.

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

Application for Deferred Purchase of Cigarette Tax Stamps

We, the undersigned, as a licensed Washington State wholesaler of cigarettes, herewith apply to the State of Washington, Department of Revenue for deferred payment of cigarette tax in an amount not to exceed \$ _____ under the provisions of WAC 458-20-186.

The "fusion" type stamps are available in rolls of 12,000 or 19,200 for packs of 25 cigarettes, and 7,200 or 30,000 stamps for packs of 20 cigarettes. Payment for stamps may be made either at the time of sale, or deferred until later, although the latter form of payment is available only to venders who meet the requirements of the department and who have furnished a surety bond equal to the proposed total monthly credit limit. This authorization shall be in the form of an Electronic Funds Transfer (EFT) Agreement, filed with the bank. Payments under the deferred plan are due within 30 days following the purchase, and are to be paid by Electronic Funds Transfer. We, the undersigned, understand that the deferred purchase plan is a privilege, not a guarantee, and agree to pay on time with the payment schedule. Late payment can result in suspension or revocation of this privilege. If a payment falls due on a Saturday, Sunday, or a Holiday, the payment will be made the following business day.

Application To Carry Unstamped Stock of Cigarettes

We, the undersigned, as a licensed Washington State wholesaler of cigarettes engaged in interstate business and/or making sales to the Federal Government, and/or making sales to federally recognized Indians tribes or other wholesalers, herewith apply to the State of Washington, Department of Revenue for permission to set aside part of our stock of cigarettes in bond without affixing thereto stamps otherwise required by and in accordance with Chapter 82.24 Revised Code of Washington.

In support of this application, we herewith represent that the unstamped stock to be carried in bond shall not exceed _____ cigarettes; That all of such stock is necessary for the conduct of our business; That all such stock will be kept separate and apart from stamped stock; and that we will file a monthly Schedule C form (REV 82 2103) showing full and complete details of sale or delivery.

Surety company bond, in the penal sum of _____ dollars (\$ _____), is forwarded herewith, the same being a sum satisfactory to the department.

If applying for deferred purchases of cigarette tax stamps and/or to carry unstamped cigarette stock in bond, complete this section.

Firm Name	Street Address
City	Zip Code
Telephone Number	Date
Signed	Position

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