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NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Cigarette Tax Bond

FORM
59

1 Indicate the tax program covered by this bond by checking the appropriate box.

☐ Cigarette Wholesale Dealer's Stamping License

☐ Common Carrier Permit to Transport Unstamped Cigarettes

2 Do you hold, or have you previously held, a Nebraska ID Number?

☐ Yes ☐ No If Yes, provide the number: _____

Please Do Not Write In This Space

3 Federal Employer ID or Social Security Number	**4** Surety Bond Number	**5** Total Amount of Bond ☐ $10,000 for a Cigarette Wholesale Dealer's Stamping License ☐ $1,000 for a Common Carrier Permit to Transport Unstamped Cigarettes	**6** Effective Date of Bond Month / Day / Year

Principal's Name and Location Address From License/Permit			**Principal's Name and Mailing Address**		
Name			Name		
Street Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Email Address			Email Address		

Name and Mailing Address of Surety Company			**Name and Mailing Address of Agent**		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Email Address			Email Address		

Condition of Bond

For valuable consideration, we, the above-named individual or firm, as principal, and the above-named surety company, both duly qualified and authorized to transact business in the State of Nebraska, are jointly and severally held and firmly bound unto the State of Nebraska, Department of Revenue (DOR), in the bond sum shown above.

The principal has made application to DOR for, or holds licenses or permits as indicated in this bond. If the principal pays all taxes, penalty, and interest due, or to become due under the laws of Nebraska relating to this tax program, and complies with all provisions and the regulations, then this obligation is void; otherwise, it remains in full force and effect. The obligation of this bond begins on the effective date indicated above.

The bond is continuous and will be canceled at 12:01 a.m. on the first day of the calendar month that is at least 30 days following receipt of a written notice served by the surety company upon DOR in Lincoln, Nebraska, by certified mail, provided that the principal and surety will not be discharged from any liability already due or to become due under the laws of Nebraska guaranteed by this bond before the date of cancellation.

sign here

▶ Signature of Principal _____ Date _____

Email Address of Principal _____

▶ Signature of Attorney-in-Fact or Authorized Surety Company Officer _____ Phone Number _____ Date _____

▶ Signature of Agent _____ Date _____

Mail this bond to: **Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Instructions

Who Must File. Every cigarette wholesale dealer applying for a cigarette wholesale dealer's stamping license and every common carrier applying for a permit to transport unstamped cigarettes is required to file a bond. Every cigarette wholesale dealer or common carrier must maintain a current bond while the license or permit remains active.

When and Where to File. The bond must be attached to your initial Nebraska Cigarette and Tobacco Products License and Registration Application, Form 20CT. The bond and application must be mailed to the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903. If a bond or application is received separately, it will be returned to the applicant.

Determination of Amount. The minimum acceptable bond amount is $10,000 for each Cigarette Wholesaler Dealer's Stamping License or $1,000 for each Common Carrier Permit to Transport Unstamped Cigarettes. Failing to maintain a proper bond is cause for license or permit suspension or cancellation.