nebraska department of revenue

Nebraska Cigarette Tax Bond

FORM **59**

• Read instructions on reverse side

PLEASE DO NOT WRITE IN THIS SPACE

RESET FORM

1 Do you hold or have you previously held a Nebraska Identification Number? ☐ YES ☐ NO If Yes give number _____	2 Federal Employer I.D. or Social Security Number	3 Surety Bond Number	4 Total Amount of Bond **$1,000.00**	5 Effective Date of Bond Month / Day / Year

NAME AND LOCATION ADDRESS SHOWN ON LICENSE OR PERMIT	PRINCIPAL'S NAME AND MAILING ADDRESS
Name	Name
Street Address	Street or Other Mailing Address
City State Zip Code	City State Zip Code

6 Indicate tax program covered by this bond by checking appropriate box.

☐ Wholesale Cigarette Dealer ☐ Common Carrier Transporting Unstamped Cigarettes

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

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, in the penal sum shown above, lawful money of the United States, for the payment of which we hereby bind ourselves, heirs, assigns, successors, executors, and administrators, firmly by these presents.

The principal has made application to the Department of Revenue, State of Nebraska for or holds license(s) or permit(s) as indicated in this bond. If the principal shall pay all taxes, penalty, and interest due or to become due under the laws of Nebraska relating to such tax programs, and shall comply with all the provisions thereof, and the regulations issued thereunder, then this obligation shall be void; otherwise, the same shall be and remain in full force and effect. The obligation of this bond shall begin on the effective date indicated above.

The bond shall be continuous and shall be deemed canceled at 12:01 a.m. on the first day of the calendar month following receipt of a written notice served by the surety upon the State of Nebraska, Department of Revenue, Lincoln, Nebraska by certified mail, return receipt requested and not otherwise, provided that at least thirty (30) days notice of such cancellation is received by the State of Nebraska, Department of Revenue, Lincoln, Nebraska, and provided further that the principal and surety shall 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 _____

▶ Signature of Attorney-in-Fact or Authorized Surety Company Officer _____ ( ) Telephone Number _____ Date _____

▶ Signature of Agent _____ Date _____

Mail this bond to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903**

5-115-1977 Rev. 12-2003
Supersedes 5-115-1977 Rev. 11-2002

INSTRUCTIONS

WHO MUST FILE. Every wholesale dealer making application for a wholesale cigarette dealer's license and every common carrier making application for a permit to transport unstamped cigarettes is required to file a bond. Every dealer or carrier to whom such license or permit is issued must maintain a current bond while such license or permit remains uncancelled.

WHEN AND WHERE TO FILE. Each bond must be attached to the Nebraska Tax Application, Form 20, for each initial wholesale cigarette dealer's license and permit to transport unstamped cigarettes. The bond and application should be mailed to the Nebraska Department of Revenue, P.O. Box 98903, Lincoln, Nebraska 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 $1,000 for each license or permit. For initial licensing purposes the minimum bond is acceptable. Failure to maintain a proper bond is cause for license or permit suspension or cancellation.