

Tax Liability Bond Increase or Decrease Rider
Cigarette Tax
North Carolina Department of Revenue

NORTH CAROLINA
WAKE COUNTY

To be attached to and form part of Bond No. _____ dated _____ ,
(Date of Original Bond)
the SURETY being _____ ,
(SURETY Company)
being made on behalf of _____ ,
(PRINCIPAL Name)
the PRINCIPAL therein, in favor of the **STATE OF NORTH CAROLINA.**

It is understood and agreed that the sum of the attached bond is hereby **increased** / **decreased** from
_____ dollars (\$ _____) ,
(Current Amount of Bond)
_____ dollars (\$ _____) ,
(Revised Amount of Bond)
said increase/decrease being applicable only as to acts or omissions on or after the _____ day
of _____ , _____ . **Note: If this is a decrease rider, the applicability**
(Month) (Year) **date must be more than 30 days after receipt by the Secretary of Revenue of notice of the**
proposed decrease.

Nothing herein contained shall serve to waive, alter, modify or terminate any of the terms and
conditions of the subject bond other than as herein expressly set forth.

Signed, sealed and delivered this ____ day of _____ , _____ .
(Month) (Year)
INDIVIDUAL PRINCIPAL: _____ (SEAL)
(Signature)

AFFIX SEAL OF
CORPORATION/LLC

(Print Name)
PARTNERSHIP PRINCIPAL: _____
(Print Name of Partnership)
BY: _____ (SEAL)
(Signature) (Title)

ATTEST:

(Signature) (Title)

(Print Name)

(Print Name of Signer)
CORPORATION/LLC PRINCIPAL: _____
(Print Name of Corporation/LLC)
BY: _____
(Signature) (Title)

(Print Name of Signer)

AFFIX SEAL OF
SURETY HERE

SURETY: _____
(Print Name of Surety Company)
BY: _____ as Attorney in Fact for SURETY
(Signature)

(Print Name)

COUNTERSIGNED: _____
(N.C. REGISTERED AGENT OF SURETY)

INSTRUCTIONS

(IMPORTANT. Check the box signifying whether the amount of the original bond has increased or decreased.)

I. INDIVIDUAL

1. Beside the word "INDIVIDUAL PRINCIPAL," the individual must sign his/her name.
2. Beneath the signature, print the individual's name.
3. If the principal is an individual using a trade name, the individual must print the trade name in parentheses beside the individual's printed name.

II. PARTNERSHIP

1. If the principal is a partnership, the partnership name must be placed on the line immediately beside the word "PARTNERSHIP PRINCIPAL."
2. Immediately thereunder and opposite the word "BY," one of the general partners must sign his/her name and give his/her title.
3. Beneath the signature, print the signing partner's name.

III. CORPORATION

1. The corporate name must be placed on the line immediately beside the word "CORPORATION/LLC PRINCIPAL."
2. Immediately thereunder and opposite the word "BY," one of the corporate officers must sign his/her name and give his/her title.
3. Beneath the signature, print the signing officer's name.
4. Beneath the word "ATTEST," the Secretary or Assistant Secretary must sign his/her name and indicate his/her title. Beneath the signature, print the signing officer's name. In the absence of a Secretary, a letter is required from another officer not appearing on the bond verifying that the appropriate person has signed the bond to bind the company.
5. The corporate seal must be affixed above the Secretary or Assistant Secretary's signature and must be legible.

IV. LIMITED LIABILITY COMPANY (LLC)

1. The name of the LLC must be placed on the line immediately beside the word "CORPORATION/LLC PRINCIPAL."
2. Beside the word "BY," the name of a manager of the LLC must be signed. The word "Manager" must be written above the word "TITLE."
3. Beneath the signature, print the signing manager's name.
4. If the LLC has a seal, it must be affixed and must be legible.

V. SURETY

1. A verified copy of the authority of the person executing on behalf of the corporate surety must accompany this bond.
2. The attorney-in-fact must sign and print his/her name.
3. The corporate seal of the surety must be affixed beside the signature and must be legible.
4. The bond number must be entered on the line provided on the face of the bond.
5. This bond must be countersigned by a North Carolina registered agent if the surety is a foreign corporation.