

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)**  
**TOBACCO BOND - SURETY**

**GENERAL INSTRUCTIONS**

**A. When must I complete and file this bond?** The provisions of 26 U.S.C. Chapter 52 require a bond for a person who conducts business as a manufacturer of tobacco products, proprietor of an export warehouse, or manufacturer of cigarette papers and tubes. This bond shows that you have a bond with a corporate surety and that you and the corporate surety are responsible for the terms and conditions of this bond. As an alternative, you may file a bond using certain government obligations of the United States or forms of cash on TTB F 5200.25, Tobacco Bond – Collateral.

**B. What is a corporate surety?** A corporate surety promises to pay your liability incurred under this bond up to the amount stated on this bond. The Secretary of the Treasury authorizes qualified companies to give bonds and to act as corporate surety to protect the revenue. You may find authorized corporate sureties in Treasury Department Circular 570, available from the Surety Bond Branch, Financial Management Service, Department of the Treasury, Washington, DC 20220 or at <http://www.fms.treas.gov>.

**C. May I use more than one corporate surety?** We prefer that you not use more than one corporate surety. However, if you use more than one corporate surety, you and the corporate sureties must modify this bond. The modifications include additions and modifications to the terms and conditions of this bond. You should contact TTB before you submit this bond with more than one corporate surety.

**D. Where can I get assistance with this form?** Contact a specialist at the National Revenue Center by phone at 1-877-882-3277 or

1-513-684-7150, by fax at 1-513-684-2265, or send an e-mail to [ttbtobacco@ttb.gov](mailto:ttbtobacco@ttb.gov) or [ttbquestions@ttb.gov](mailto:ttbquestions@ttb.gov). Please visit our website at <http://www.ttb.gov/tobacco/index.htm> for additional information.

**E. How do I make corrections to the bond if I make a mistake?** If you or the corporate surety make any alteration or erasure to this bond, you and the corporate surety must identify, initial, and date the correction.

**F. May I submit this bond on more than one sheet?** We prefer that you submit this bond on a single sheet. However, if that is not possible, put your employer identification number and TTB permit number (if assigned) on any additional sheets.

**G. Must I submit two copies and must each copy have original signatures?** You must submit two identical copies of this bond and all individuals required to sign the bonds must sign them in ink. If we approve the bonds, we will keep one copy and return the other copy to you for your records.

**H. Where do I send this bond?** Send both signed copies of the bond and necessary attachments to:

TTB, National Revenue Center  
 550 Main St  
 Ste 8002  
 Cincinnati, OH 45202-5215

**STEP BY STEP INSTRUCTIONS****Item 1: What Is my business's legal name?**

If your business is a:	Your legal name is:
Sole proprietorship	Your full name
Partnership	The name of each partner, or the name of the partnership as filed with a State or local government
Corporation, association, limited liability company or other business	The name as stated on your documents filed with State or local government

**Item 2: What is my Employer Identification Number (EIN)?** This is the nine-digit number that the Internal Revenue Service assigns to your business. If you do not have an EIN, you must obtain one from the Internal Revenue Service (IRS). Use an IRS Form SS-4 and follow instructions on the form to apply for an EIN.

**Item 3: What is my Premises Address?** This is the address where your factory(ies) is(are) located.

**Item 4: What type of business do I operate?** Check the box next to the description that corresponds to your type of operation.

**Item 5: What is my TTB permit number for this business? DO NOT** complete this item if you do not know the TTB permit number assigned to your business as a manufacturer of tobacco products, manufacturer of cigarette papers and tubes, or export warehouse proprietor. Only a manufacturer of tobacco products who has more than one factory may enter more than one TTB permit number.

**Item 6: How do I determine the bond amount?**

Bond for:	Dollar (\$) amount
One factory of a manufacturer of tobacco products	<b>Minimum:</b> \$1,000 <b>Maximum:</b> \$250,000 when manufacturing and/or receiving in bond: <ul style="list-style-type: none"> <li>• Cigarettes; or</li> <li>• Any combination of tobacco products.</li> </ul>

Bond for:	Dollar (\$) amount
One factory of a manufacturer of tobacco products cont.	<b>Maximum:</b> \$150,000 when manufacturing and/or receiving in bond only one type of tobacco product <b>except cigarettes</b> .
More than one factory of a manufacturer of tobacco products (blanket bond)	1) Determine the amount for each factory as described above, <b>AND</b> 2) If the total amount for all the factories is: <ul style="list-style-type: none"> <li>• \$250,000 or less, then the total amount of the bond will be the total for all the factories.</li> <li>• More than \$250,000 but not more than \$500,000, then \$250,000 plus 50 percent of the total amount exceeding \$250,000.</li> <li>• More than \$500,000, then \$375,000 plus 25 percent of the total amount exceeding \$500,000.</li> </ul>
Proprietor of export warehouse	<b>Minimum:</b> \$1,000 <b>Maximum:</b> \$200,000 Estimated amount of tax at any time that may constitute a charge against the bond. This includes the amount of tax on tobacco products and cigarette papers and tubes at your export warehouse. Also, include the amount of tax on tobacco products and cigarette papers and tubes for which satisfactory evidence of exportation has not been received by TTB.
Manufacturer of cigarette papers and tubes	<b>Minimum:</b> \$1,000 <b>Maximum:</b> \$20,000 Bond must equal or exceed the maximum tax liability for the total amount of cigarette papers and tubes manufactured and received in bond during any calendar month.

**Item 7: What is the effective date of this bond?** If this is your **original** bond, this is the date on which or before you begin operating your business. You must have an approved bond before you can operate. You may not operate before this date.

If this is a **strengthening** bond, this is the date the coverage is effective.

If this is a **superseding** bond, this date should be on or before the date your current bond is terminated.

**Item 8: What is the Corporate Surety Name?** This is the name of the company providing the bond coverage for your business.

**Item 9: What does my bond cover?** If you only have one location, select an individual bond. A blanket bond may only be filed by a manufacturer of tobacco products who has more than one factory with an assigned permit number covered by the bond.

**Item 10: What type of bond do I file?**

- You file an **original** bond when you start or acquire a business to operate a tobacco products, or cigarette papers and tubes factory, or an export warehouse.
- You file a **strengthening** bond to add more coverage to your existing bond.
- You file a **superseding** bond to replace your previous bond(s) or to change the collateral filed with your bond.

**Item 11a: Must I provide a date when I sign the bond?** Yes, the date on the bond form is the date you and the surety company sign the bond agreeing to the terms of the bond.

**Items 11b:**

**How do I sign this bond?**

If your business is a:	Signature:
Sole proprietorship	a. Your full name; <b>OR</b> b. An individual for whom you have filed TTB F 5000.8, Power of Attorney, that grants the authority to sign this bond.

If your business is a:	Signature:
Partnership	a. Each partner; <b>OR</b> b. The partner who has been given the authority to sign by the Articles of Partnership or similar agreement of all the partners that you have filed with your application for a TTB permit; <b>OR</b> c. An individual for whom you have filed TTB F 5000.8, Power of Attorney, that grants the authority to sign this bond.
Corporation, association, limited liability company or other business	a. An officer who has authority by the business documents that you have filed with your TTB application for a TTB permit; <b>OR</b> b. An individual for whom you have filed TTB F 5000.8, Power of Attorney, that grants the authority to sign this bond.

**Item 11c: How must the corporate surety sign this form?** An authorized individual must sign for the corporate surety, in item 11c, and affix the corporate surety's seal in the area below Item 11e. Also, the corporate surety must attach a power of attorney authorizing the individual who signs on its behalf.

The Power of Attorney Certification date must be the same or later than the date the bond is signed.

**Item 11d. Do I need a seal?** If your business is a corporation, association or other business, you may have a seal. A seal is adopted and used by a business for authenticating its corporate acts and executing legal instruments. If your business has a seal, affix it on the form in the area below Item 11d.

**Item 11f. When do I need two witnesses and what must they do?** If your business has no seal, two witnesses must sign and testify to the fact that you signed the bond in their presence.

**PAPERWORK REDUCTION ACT NOTICE**

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information to determine whether you are qualified to operate as a manufacturer of tobacco products, export warehouse proprietor, or manufacturer of cigarette papers and tubes. We must identify you as the manufacturer or proprietor, the corporate surety, and the penal sum of the bond. The information we request is required for you to obtain a benefit and is mandatory by law (26 U.S.C. § 5711).

We estimate the average burden associated with this collection to be 1 hour and 40 minutes per manufacturer or proprietor, depending on individual circumstances. Address your comments concerning the accuracy of this burden and suggestions to reduce this burden to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.

**PRIVACY ACT INFORMATION**

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)):

- 1. What is TTB's authority to ask for this information?** We require this information under the authority of 26 U.S.C. 5711. You must disclose this information to obtain authority to conduct manufacturing or export warehousing operations.
- 2. What is the purpose of this information collection?** You provide this information to give us a bond for your compliance with requirements to establish a factory or warehouse, so that we may identify you as a manufacturer or proprietor, and to identify your surety company.
- 3. How does TTB routinely use this information?** We use this information to make determinations for the purposes described in paragraph 2. Also, we may disclose the information to other Federal, State, foreign and local law enforcement and regulatory agency personnel to verify information on the form where such disclosure is not prohibited by law. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where such disclosure is not prohibited by law.
- 4. What is the effect of my not supplying the information TTB requests?** If you fail to supply complete information, then we will delay processing and may disapprove your bond and pending application(s).

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
TOBACCO BOND - SURETY
(Please read instructions carefully.)

1. My business's legal name is:
2. My Employer Identification Number (EIN) is:
3. My premises address is:
4. My business for this bond is (check one box only):
5. My TTB permit number for this business is:
6. The amount of this bond is:
7. The effective date of this bond is:
8. The name of the corporate surety is:
9. This bond is (check one box only):
10. This bond is (check one box only):

11a. We agree to all terms and conditions of the bond as listed on page 2 of this form (read statements on this form).

We witness our hands and seals this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Signed, sealed, and delivered in the presence of -

11b. Signature for my business:
Printed Name and Title:

11c. Signature for Corporate Surety:
Printed Name and Title:

11d. Affix Business Seal:

11e. Affix Surety Seal:

(Business Seal)

(Surety Seal)

No Business Seal (Check box and complete 11f.):

11f. Witnesses:

Signature 1:
Printed Name 1:

Signature 2:
Printed Name 2:

FOR TTB USE ONLY

On behalf of the United States of America, I approve and accept this bond.

12a. Authorized TTB Official (Signature and Title)

12b. Date Approved

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**Terms and Conditions of this Bond**

- 1. Premises:** The person who is engaged, or intends to engage, in a business as a manufacturer of tobacco products, an export warehouse proprietor, or a manufacturer of cigarette papers and tubes is identified in items 1 through 5. Item 3 identifies the premises where such person is engaged, or intends to engage, in business as a manufacturer or export warehouse proprietor. We, the manufacturer of tobacco products, export warehouse proprietor, or manufacturer of cigarette papers and tubes, and the corporate surety, stated in item 8 on this bond promise to pay the amount of this bond in lawful money of the United States to the United States of America. This bond firmly binds us individually, our heirs, executors, administrators, successors, and assigns.
- 2. Effectiveness of this bond:** This bond is effective when TTB accepts this bond and is effective without notice to me. The effective date of this bond is the date stated in item 7 of this bond; however, if no date is listed on the front of the bond, the date of execution in item 11a will be the effective date.
- 3. Liability:** I, as the person who is engaged, or intends to engage, in the business as a manufacturer of tobacco products, an export warehouse proprietor, or a manufacturer of cigarette papers and tubes, agree to pay the taxes, including penalties and interest, for which I become liable to the United States under Chapter 52 or Section 7652 of Title 26 of the United States Code and promulgating regulations. Until such payments have been made, this bond remains in full force and effect for the business identified in items 1 through 5 of this form. Furthermore, I agree that an installment agreement to pay such taxes between the United States and myself does not affect the United States' ability to pursue remedies against me under this bond.
- 4. Compliance:** If I or the corporate surety do not comply faithfully in all respects with such laws and regulations identified in the above paragraph, this bond remains in full force and effect for the business identified in items 1 through 5 of this form.
- 5. Changes while bond is in effect:** As a manufacturer of tobacco products or an export warehouse proprietor, I agree that this bond extends and applies to any change that requires me to file an application for a new or amended permit. As a manufacturer of cigarette papers and tubes, I agree that this bond extends and applies to any change which would require me to file an extension of coverage of bond, which would include a change in location.
- 6. United States action:** If I or the corporate surety breach any condition of this bond, the United States may pursue remedies against me and/or the corporate surety. I and the corporate surety waive any right or privilege that the United States must first start an action or otherwise exhaust its remedies against either me or the corporate surety before pursuing such remedies.
- 7. Relief of corporate surety:** TTB may relieve a corporate surety from liability under this bond if the corporate surety complies with the applicable regulations; however, the corporate surety remains liable for any obligations incurred before the date that TTB relieves the corporate surety in writing from liability under the bond. The surety may at any time give notice in writing to the principal and to TTB that it desires to be relieved as to any