



Indiana Department of Revenue  
**Open System Electronic Cigarette  
Tax Registration Certificate Bond**

Bond Number \_\_\_\_\_

Surety bond given by \_\_\_\_\_ *Name of Principal* of \_\_\_\_\_ *Street Address*

\_\_\_\_\_ City-Town of \_\_\_\_\_ *Name of City or Town*

County of \_\_\_\_\_ *Name of County*, and State of \_\_\_\_\_ *Name of State* ZIP Code \_\_\_\_\_, as principal, and

\_\_\_\_\_ *Name of Surety* of \_\_\_\_\_ *Street Address*

\_\_\_\_\_ *City* \_\_\_\_\_ *State* \_\_\_\_\_ *ZIP Code*, as surety, to the State of Indiana in the sum of One Thousand

Dollars (\$1,000.00), for the payment of which, we bind ourselves, our heirs, executors, administrators and assigns.

The above principal, \_\_\_\_\_ *Name of Principal*, has applied for, and, subject to

the execution of a bond as provided by law, has obtained an Open System Electronic Cigarette Tax Registration Certificate to engage in a business as defined in Indiana Code 6-7-4-10 and all acts and regulations amendatory, thereof and supplemental thereto, now in force or which may hereafter be enacted, imposing certain duties, obligations, and liabilities upon said principal, the provision of which act and all acts amendatory thereof and supplemental thereto being by reference made a part hereof.

If the above principal, \_\_\_\_\_ *Name*, shall pay all license fees,

license taxes, penalties and interest and does pay and perform all and singular the duties, obligations and liabilities imposed upon him by virtue of the aforesaid acts in the manner and at the times provided therein, then this obligation is void; otherwise it remains in full force and effect.

If the surety shall so elect, this bond may be cancelled by giving sixty (60) days written notice of such cancellation to the principal and a like sixty (60) days written notice to the Indiana Department of Revenue, Controller's Division, hereinafter referred to as the Division. Cancellation shall become effective at the expiration of sixty (60) days from the Division's receipt of written notice, as provided by law, unless a new bond is filed by such principal and approved by the Division prior to such time in which event such cancellation shall be effective from the date of the approval of such new bond. Notice of cancellation shall not affect the liability of the surety for any acts or omissions of the principal occurring prior to the date when the cancellation shall become effective, but the surety shall continue to be liable under all of the provisions of this bond for all acts and omissions of such principal occurring prior to the such cancellation to the same extent as if such notice of cancellation had not been given. The principal binds himself, his successors and assigns, upon receipt of such notice and within said period of sixty (60) days, to prepare and file with the Division a new bond to the satisfaction and approval of said Division, in the sum required by the Division with surety to be approved by said Division.

This bond may be cancelled by the principal, by filing a new bond with the Division, and giving written notice of such cancellation to the Surety. Such cancellation shall be effective when the replacement bond is received by the Division; but shall not affect the liability of the surety for any acts or omissions of the principal occurring prior to the date when such cancellation shall become effective. The surety shall continue to be liable under all of the provisions of this bond for all acts or omissions of the principal occurring prior to the time the cancellation shall become effective, to the same extent as if no notice of cancellation shall have been given.

Any show of leniency by the Division toward said principal in the enforcement of any of the provisions of the Indiana Electronic Cigarette Tax Law or the making of any special arrangements between the Division and the principal herein with regard to any delinquency in the payment of any amounts due for which such surety is liable as such under the provisions hereof, shall not in any manner release said surety hereunder or reduce or affect its liability, but such liability as surety shall continue as fully and to the same extent and effect as if such leniency had not been shown and such arrangements had not been made.

This bond is a continuing bond and shall continue in full force and effect from its effective date, \_\_\_\_\_  
20 \_\_\_\_\_, until cancelled by agreement of the parties in the manner herein set out, or the filing of a new bond as required by the Indiana Open System Electronic Cigarette Tax Law.

IN WITNESS WHEREOF, we have hereunto set our hand and seal this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

Attest: \_\_\_\_\_  
*Secretary of Corporation*

Principal  
\_\_\_\_\_  
*Owner or President*

By \_\_\_\_\_  
*Surety*

\_\_\_\_\_  
*Attorney in Fact*

By \_\_\_\_\_

STATE OF \_\_\_\_\_ }  
\_\_\_\_\_ COUNTY } SS:

Before me, the undersigned, a Notary Public within and for the County and State aforesaid, this \_\_\_\_\_ day of \_\_\_\_\_,  
*(Owner or President of Principal)*  
20\_\_\_\_\_, personally appeared \_\_\_\_\_

and acknowledged the execution of the foregoing bond.

\_\_\_\_\_  
*Notary Public*

Witness my hand and seal this date. \_\_\_\_\_

My commission expires \_\_\_\_\_

NOTE: Registration may be completed via INTIME, DOR's e-services portal, at [intime.dor.in.gov](http://intime.dor.in.gov).  
Filing and payment must be done electronically. INTIME, DOR's e-services portal, is available to file, pay, and manage e-cigarette taxes.