

Form OR-131 Instructions

Instructions for Preparing a Surety Tax Bond

Complete the form in blue or black ink only. This form is to be used **only** in connection with Chapter 214, *Cigarette Taxes*, Chapter 220, *Alcoholic Beverages Tax*, or Chapter 221, *Motor Vehicle Fuels Tax*, of the Connecticut General Statutes.

The bond must be executed by a surety company licensed to do business in Connecticut.

The name and complete physical address of the surety company must appear in full in the space provided.

A Power of Attorney for the person signing a bond on behalf of the surety **must be attached to the bond**, carry the corporate seal of the surety, and **bear the same date as the execution date of the bond**.

The name of the principal as it appears on the first line of the bond must be inserted over the signature of the person signing on behalf of the principal. **Each** signature appearing on a bond on behalf of the principal and surety must be witnessed.

The official title of each of the signers for the principal must appear on the bond. In the case of a partnership, **all** partners must sign.

The name and complete physical address of the principal appearing on the bond must be in agreement with that appearing on the applicable licenses issued by the Department of Revenue Services (DRS) and must appear in full in the space provided.

If the principal is a corporation, the corporate name appearing in the body of the bond must be the same as what is on file with the Office of the Secretary of State.

The corporate seal of both principal and surety must be affixed to this bond.

The corporate seal of both principal and surety must match the corporate name indicated on the bond.

If the corporate seal of the principal is not available, a notarized statement to that effect must be attached to the bond.

DRS will accept bonds with erasures or alterations provided each of the following requirements are complied with:

1. The change is authorized by a marginal notation that properly describes the correction;
2. The marginal notation is signed in the name of the surety company by the officer who executed the bond; **and**
3. The marginal notation is stamped with the surety company's corporate seal.

Mail completed bond to:

Department of Revenue Services
PO Box 2997
Hartford CT 06104-2997

Additional Information

Motor Vehicle Fuels Tax: If you have any questions regarding the use of this surety bond for motor vehicle fuels tax purposes, call the DRS Registration Section at **860-297-5666**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

Alcoholic Beverages Tax and Cigarette Taxes: If you have any questions regarding the use of this surety bond for either alcoholic beverages tax or cigarette taxes purposes, call the DRS Registration Section at **860-297-4885**, Monday through Friday, 8:30 a.m. to 4:30 p.m.