TAX PREPARER SURETY BOND

BOND NUMBER: _____

KNOW ALL MEN BY THESE PRESENTS:

That we, ______, as principal, and ______ as surety, are held and firmly bound unto all parties who may be injured by reason of misstatement, misrepresentations, fraud, deceit or any unlawful acts of omissions of said ______, or its agents or employees while acting in the scope of their employment or agency, as a Tax Preparer in the Territory of Guam and in the total sum of <u>ONE THOUSAND DOLLARS (\$1,000.00)</u>, lawful money of the United States, on the part of said surety, to be paid to said parties, or their heirs, administrators, successors and assigns, for which payment will and truly be made, we the said principal and surety bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

Whereas, the above bonded principal, ______ as a condition for registration as a Tax Preparer under the Tax Preparers Act has agreed to comply with the provisions of the Tax Preparers Act and Rules and Regulations thereto.

NOW THEREFORE, the conditions of the above obligation are such that if the said principal,

_______ if registered by the Department of Revenue and Taxation as a Tax Preparer in the Territory of Guam, then the above obligation shall remain in full force and effect from the date of the registration and ending the 30th day of June 20_____.

IN WITNESS WHEREOF, the said principal and surety affixed their hands and have caused these presents to be executed in Guam this ______ day of _____, 20_____, 20_____.

PRINCIPAL

SURETY

This bond approved as to form and sufficiency of surety this _____ day of _____, 20____.

MARIE P. LIZAMA ACTING DIRECTOR OF REVENUE AND TAXATION

NOTE: Corporate surety must be signed by duly authorized representative and duly affixed.

Date Filed and recorded: _____