

# Instructions for Executing the Sales Tax Non-Compliant Surety Bond

**Attention - Read the instructions below entirely before proceeding.**

This form is for sales tax taxpayers that are required by ALDOR to obtain a **non-compliant surety bond**. This multi-step process is executed with the use of DocuSign. All parties involved must have a valid and accessible email address to receive and review information. The surety bonding company will begin the process by inputting business information for both parties (taxpayer and bonding company) such as a valid email address and other mandatory bond information. After all required information is input and the form is electronically signed, a printed version will be sent to the taxpayer for review and a wet signature. This form must be sent to ALDOR for approval or denial and signature. Finally, every party will get either a copy of the executed bond or an email explaining why it was denied. The sections below detail the information and action that each party is required to provide and the conditions of the bond.

## Responsibilities of each party

### Taxpayer (Principal):

- Provide bonding company with all business information, including FEIN or SSN, legal name, address (mailing and physical), ownership type, and incorporation state and county.
- Provide bonding company with all required bond information as notified by ALDOR, including bond amount and the period(s) of non-compliance.
- Sign.

### Bonding Company:

- Input all information requested on bond form, including information provided by taxpayer, bond number, your company legal name, your company address.
- Attach corresponding Power of Attorney.
- Sign.

### Alabama Department of Revenue (Obligee):

- Review all documents provided to ensure requirements are met.
- Approve or deny bond.
- Sign.
- Send copy of executed bond to all parties.

## General Bonding Instructions

1. The surety must be licensed and duly authorized to do business in Alabama.
2. The bond must be numbered by the surety.
3. The bond must have a Power of Attorney attached, which must be dated the same date as the bond.
4. The seal of the surety must be affixed, and the bond must be signed by an agent of the surety who is listed on the Power of Attorney.
5. This bond is required to be purchased and will remain in force for a two-year period.
6. All bond documents must be signed by the principal and submitted to ALDOR.

7. The legal name of the business (principal) indicated on the bond must match the legal name indicated on the sales tax registration. If you have questions about the bond, contact:

Alabama Department of Revenue  
Sales and Use Tax Division  
Surety Section  
P.O. Box 327720  
Montgomery, AL 36132-7720  
[stsuretybond@revenue.alabama.gov](mailto:stsuretybond@revenue.alabama.gov)  
334-353-0440