



## INSTRUCTIONS

**WHO MUST FILE.** Every cigarette wholesale dealer applying for a cigarette wholesale dealer's stamping license and every common carrier applying for a permit to transport unstamped cigarettes is required to file a bond. Every cigarette wholesale dealer or common carrier must maintain a current bond while the license or permit remains active.

**WHEN AND WHERE TO FILE.** The bond must be attached to your initial Nebraska Cigarette and Tobacco Products License and Registration Application, Form 20CT. The bond and application must be mailed to the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903. If a bond or application is received separately, it will be returned to the applicant.

**DETERMINATION OF AMOUNT.** The minimum acceptable bond amount is \$10,000 for each Cigarette Wholesaler Dealer's Stamping License or \$1,000 for each Common Carrier Permit to Transport Unstamped Cigarettes. Failure to maintain a proper bond is cause for license or permit suspension or cancellation.