

Note: For additional guidance on taking secured bonds, see:

Joan G. Brannon and Ann M. Anderson, NORTH CAROLINA CLERK OF SUPERIOR COURT PROCEDURES MANUAL, Chapter 22 (UNC School of Government, 2012). (Your Clerk will have a copy.)

Jessica Smith, "Criminal Procedure for Magistrates," ADMINISTRATION OF JUSTICE BULLETIN No. 2009/08 (UNC School of Government, 2009), at: <http://sogpubs.unc.edu/electronicversions/pdfs/aojb0908.pdf>.

I. General

- A. After defendant's conditions of release have been established, a judicial official "must effect the release of that person upon satisfying himself that the conditions of release have been met." G.S. 15A-537(a). This includes meeting any monetary condition of release by the posting of an appearance bond.
- B. Non-monetary conditions of release do not require an appearance bond.
 1. Written promises to appear and custody releases are "satisfied" by the signature(s) on the Conditions of Release and Release Order (AOC-CR-200) of the defendant and the custodian agreeing to supervise the defendant.
 2. Post-release conditions on the defendant's conduct (*e.g.*, "stay away from the victim") are not part of the bail bond posted for the defendant's release, and therefore are not included on the Appearance Bond for Pretrial Release (AOC-CR-201, hereafter "Appearance Bond").
 3. Although house arrest with electronic monitoring (EHA), G.S. 15A-534(a)(5), is a non-monetary condition of release, the imposition of EHA as a condition of release also requires imposition of a secured bond. Therefore a defendant whose conditions of release include EHA also must execute an Appearance Bond to satisfy the secured bond before being released.
- C. Monetary conditions of release **always** require an Appearance Bond.
 1. "An appearance bond is a contract of the defendant and the surety with the State." *State v. Corl*, 58 N.C. App. 107 (1982).
 2. Whether secured or unsecured, a bond promising forfeiture of money to the State upon defendant's failure to appear must be executed on an Appearance Bond specifying the terms of forfeiture.
 3. The Release Order does not specify the terms of forfeiture, so a Release Order by itself is insufficient to obligate the defendant or a surety on a monetary bond. Without an Appearance Bond, there is no contract from which to enforce the obligation to appear through forfeiture.
 4. Because the defendant, as principal, always is liable for forfeiture of a monetary bond, the defendant **always** must sign the Appearance Bond, even if the bond is secured by a surety's promise or property.

II. Unsecured Bonds

- A. An unsecured bond is merely a promise of forfeiture of the defendant's money to the State if he fails to appear as required.

- B. There is no requirement that the defendant demonstrate solvency sufficient to satisfy the bond amount; the bond is merely a promise to pay, without any demonstration that the defendant will be able to do so in the event of forfeiture.
- C. Defendant still must execute an Appearance Bond to make any eventual forfeiture enforceable.

III. Secured Bonds

- A. A secured bond may be satisfied in one of three ways: cash, a mortgage posted pursuant to G.S. 58-74-5, or at least one solvent surety. G.S. 15A-534(a)(4).
- B. Cash.
 - 1. Cash must be in the “full amount of the bond.” *Id.*
 - a. The validity of “splitting” a bond when a portion is fulfilled by cash is unclear, but local practice generally allows it if the local bond policy allows splitting at all.
 - b. See section IV at the end of this outline for more detail on split bonds.
 - 2. When “cash means cash.”
 - a. There is no clear guidance in statute or appellate case law concerning whether or not a judicial official may specify the type of security that will satisfy a monetary condition of release (e.g. “cash only”).
 - b. Insurance companies may post cash bonds.
 - 1) If a release order specifies a cash bond, an insurance company bond posted by a bail agent “is considered the same as a cash deposit.” G.S. 15A-531(4).
 - 2) This rule does not apply to cash bonds in child support contempt cases, for which only actual currency will suffice. *Id.*
 - 3. Ownership of the cash (at conclusion of the case).
 - a. Cash deposited by defendant.
 - 1) When defendant provides his own cash to secure release, the cash remains the defendant’s property (unless forfeited). *White v. Ordille*, 229 N.C. 490 (1948).
 - 2) The Appearance Bond should be executed in the defendant’s name, only.
 - 3) **AOC-CR-201: Cash Bond by Defendant.**
 See Jessica Smith, “Criminal Procedure for Magistrates” (*Taking a Cash Bond*), ADMINISTRATION OF JUSTICE BULLETIN No. 2009/08 (UNC School of Government, 2009), p. 39.
 - b. Cash deposited by a third party.
 - 1) The judicial official accepting the bond **must** determine the third party’s intent for disposition of the money.
 - a) See, Appearance Bond for Pretrial Release, AOC-CR-200, Side Two, “NOTES ON CASH BONDS” for guidance when determining a third party’s intent for the final disposition of the cash.

- b) If the third party expects to receive a refund of the money upon conclusion of the defendant's case (assuming there is no forfeiture), then the third party **must** sign the bond as a surety.
 - (1) The surety must sign the Appearance Bond as an "Accommodation Bondsman" in order to preserve his ownership interest in the money.
 - (2) Cash deposited in this manner will **not** be available to satisfy any other obligations the defendant may have at the conclusion of the case (e.g., fines and costs).
 - (3) **AOC-CR-201: Cash Bond by Surety**
 See Jessica Smith, "Criminal Procedure for Magistrates" (*Taking a Cash Bond*), ADMINISTRATION OF JUSTICE BULLETIN No. 2009/08 (UNC School of Government, 2009), p. 40.
- c) If the third party wants the money to be available to satisfy the defendant's other obligations in the event of conviction, then the third party must **not** sign the bond.
 - (1) The Appearance Bond should be completed as if the cash were deposited by the defendant, as described above.
 - (2) The third party effectively has given or loaned the money to the defendant to post as if it was his own. The third party will receive neither notice of any forfeiture nor a refund in the event the case is disposed without forfeiture, and any eventual refund of the money will be paid to the defendant.
 - (3) A third party who provides the cash but does not sign the bond as surety also will have no authority to surrender the defendant to the Sheriff (either before or after a breach of the bond).
- c. The receipt should be made out to the person identified as the owner of the cash on the Appearance Bond.
- 4. Cash bonds greater than \$10,000.

Note: See also, N.C. Administrative Office of the Courts, CLERK OF SUPERIOR COURT FINANCIAL POLICIES AND PROCEDURES 37.11-37.13 (2002).

- a. Clerks of federal and state courts must report to the Internal Revenue Service (IRS), the federal Financial Crimes Enforcement Network (FinCEN) and certain U.S. Attorneys when they receive cash in excess of \$10,000 as bail for a single defendant. 26 U.S.C. §6050I(g), 26 C.F.R. §1.6050I-2, 31 U.S.C. §5331, and 31 C.F.R. §1010.331.
 - 1) Clerks have been required to report cash bail transactions over \$10,000 to the IRS for many years.
 - 2) The additional requirement to report to the FinCEN was added in 2011 by P.L. 112-74, amending 31 U.S.C. §5331 to require reporting by anyone who "is required to file a report under section 6050I(g) of the Internal Revenue Code," which means the clerks (the only entity covered by subsection (g)).
 - 3) Thankfully, the federal regulation adopted in July 2012 to implement this requirement, 31 C.F.R. §1010.331, requires that the clerks report large cash bail

transactions in the same form, time and manner as the IRS report. Therefore a single IRS Form 8300 (described below) sent to a single IRS address will satisfy both the IRS and the FinCEN reporting requirements.

- 4) In addition to IRS and FinCEN requirements, the clerk is required to report cash bail transactions over \$10,000 to the offices of one or more U.S. Attorneys. The clerk must report such transactions to the U.S. Attorney(s) for the jurisdiction(s) where:
 - a) the defendant resides; and
 - b) where the crime occurred (if different).
 - 5) The IRS, FinCEN and U.S. Attorney reports all must be filed by the 15th day after the date the cash bail is received.
- b. The reporting requirement applies to magistrates and any other officials who take bonds, because they receive cash “on behalf of a clerk,” as provided in the federal regulations cited above.
 - c. Reporting is required only for certain specified criminal offenses:
 - 1) Any federal offense involving a controlled substance;
 - 2) Racketeering;
 - 3) Money laundering; and
 - 4) Any substantially similar state offense to those above.
 - d. When to report a cash bond over \$10,000.
 - 1) For the purpose of reporting the cash bond, “cash” means:
 - a) Actual currency; or
 - b) Negotiable instruments (*e.g.*, cashier’s checks) for \$10,000 or less. A negotiable instrument like a cashier’s check issued for more than \$10,000 is reported independently by the issuing institution, so the IRS and FinCEN don’t require duplicate reporting from the clerks.

Example: Bond is posted with \$2,000 in actual currency and a cashier’s check for \$9,000. This must be reported, because the check for less than \$10,000 must be counted as cash, so the total exceeds \$10,000.

Example: Bond is posted with a single cashier’s check for \$200,000. This does not need to be reported, because a check in that amount is not “cash” for the clerk’s reporting purposes.

Example: Bond is \$10,000. Defendant’s mother posts \$10,000 in actual currency. This does not have to be reported, because reporting is required only if the amount posted exceeds \$10,000. (But see “Suspicious transactions,” below.)
 - 2) Aggregating multiple payments.
 - a) When multiple payments for the defendant’s bond exceed the \$10,000 threshold, reporting is required.

Example: Defendant’s bond is \$15,000 for PWISD marijuana. His mother posts \$7,500 in cash, and his brother posts the other \$7,500. The transaction must be

reported, because the total cash posted for the defendant on a qualifying offense exceeds \$10,000.

- b) Aggregation is not required if the payments are for separate bonds for separate offenses.

Example: Defendant's bond is \$9,500 for PWISD marijuana. He has a separate charge of forgery and uttering, with a bond of \$5,000. If his mother posts \$9,500 in cash for the drug charge and \$5,000 in cash for the forgery charge, reporting is not required. However, the magistrate may nonetheless decide to report this bond as a "suspicious transaction," below.

- c) The aggregation rule is unclear about related offenses arising from the same event, but the safer course may be to treat multiple charges from the same event as a single offense for reporting purposes.

Example: As the result of a single drug bust, defendant is charged with PWISD marijuana (secured bond of \$7,500), and feloniously maintaining a dwelling for the use of controlled substances (secured bond of \$5,000). If cash is posted for both bonds, the payment probably should be reported.

- 3) Suspicious transactions. A transaction may be reported if it is suspicious, which the IRS describes as a transaction in which "it appears that a person is trying to cause you not to file Form 8300 or is trying to cause you to file a false or incomplete Form 8300, or if there is a sign of possible illegal activity." IRS Publication 1544 (September 2012).

Example: A prospective surety wants to post \$25,000 in cash for a defendant's bond. Upon being told that the magistrate must report the transaction, the surety decides to come back later. When he returns, he has a cashier's check for \$15,000 and currency of exactly \$10,000. The transaction normally would not be reported, because the check is not for less than \$10,000, and the currency is not more than \$10,000. However, because the transaction appears to have been structured for the sole purpose of preventing you from reporting it to the IRS, it should be reported as suspicious.

e. IRS Form 8300.

- 1) Form 8300 is used to report all qualifying transactions under 26 U.S.C. §6050I and 31 U.S.C. §5331.
 - a) A fillable electronic version of the form and its instructions may be found at www.irs.gov, by searching for "Form 8300" in the search field.
 - b) Additional guidance is found in IRS Publication 1544 (September 2012) on the same website (search for "Publication 1544").
- 2) **Willful failure to file Form 8300 for a qualifying transaction is a felony**, 26 U.S.C. §7203 and 31 U.S.C. §5322, in addition to civil penalties that may apply.
- 3) Information required.
 - a) Complete information is required for both the defendant for whom the bond is posted **and** any third-party payor.

- (1) Information **must** be collected from a third party providing the cash, even if that person does not want to sign the Appearance Bond as surety to protect their interest in the cash.
 - (2) The judicial official accepting the cash **must** verify the identity of the payor from official documentation. 26 C.F.R. §1.60501-2(c)(3)(ii).
- b) The Taxpayer Identification Number (TIN) must be collected for both defendant and any third-party payor.
- (1) If a third party provides the cash, the official taking the bond **must** collect the third party's TIN, even if that person will not be signing the Appearance Bond as a surety.
 - (2) This is the Social Security Number, if a person has one, and the Individual Taxpayer Identification Number (ITIN) if not.
 - (3) The TIN is not required of certain non-resident aliens with limited connections to the United States. The complete list of exceptions is provided in Publication 1544 (September 2012), under "Taxpayer Identification Number (TIN)."
- c) Failure to collect complete defendant or payor information will cause the IRS to return Form 8300 to the clerk as deficient, and it can result in monetary penalties for the clerk's office.
- 4) Upon completion, Form 8300 should be filed with the clerk's office with the magistrate's Off-Site Daily Cash Report.

C. Mortgage.

1. A defendant may provide a mortgage to his own real or personal property as security for his bond. G.S. 15A-534(a)(4); G.S. 58-74-5.
 - a. Forfeiture of the bond will be enforceable through sale of the property named in the mortgage, if judgment on the forfeiture remains unsatisfied after execution.
 - b. The defendant still must execute the Appearance Bond for the obligation to be enforceable. The mortgage must be conditioned upon compliance with the bond.
2. Although the statute specifies a "mortgage," the standard practice in most counties is to require a deed of trust, instead.
 - a. A mortgage is a two-party document, executed by the defendant and payable to the State. Forfeiture of the bond on which the mortgage is conditioned permits the clerk to exercise the power of sale to satisfy any final judgment of forfeiture.
 - b. A deed of trust is a three-party document, between the grantor (defendant, in this scenario) and a beneficiary (the State), with power of sale vested in a trustee (the clerk). As with a mortgage, the trustee's power of sale is conditioned upon compliance with the Appearance Bond. If forfeiture occurs and the power of sale must be exercised, the clerk will substitute another party (generally the attorney for the local schools) as trustee to conduct the sale.
3. Affidavit required for mortgage bond.

- a. Unlike a deed of trust, posting an actual mortgage as security for an appearance bond requires that the defendant provide the clerk with “an affidavit of the value of the property mortgaged to be made by at least one witness not interested in the matter, action or proceeding in which the mortgage is given.” G.S. 58-74-30.
- b. The statute does not identify any specific person who must execute the affidavit or the basis for the value assessment that must be provided therein, so a magistrate should consult the clerk’s office about the requirements for such affidavits, if the charging county’s local bond policy allows defendants to post bond by a mortgage (as opposed to a deed of trust).

4. Because G.S. 58-74-5 allows the defendant to post a mortgage for his appearance but makes no reference to a surety, a bond posted by an actual mortgage should be to property owned solely by the defendant. (For a deed of trust to property jointly owned by the defendant and another, *e.g.*, a spouse, see “Property owned by defendant and spouse,” p. 18.)

5. **AOC-CR-201: Bond Secured by Defendant’s Mortgage**

- a. Complete the top portion of the Appearance Bond form (AOC-CR-201).
- b. Check the box for **Defendant’s Property Appearance Bond**.
- c. Have the defendant swear or affirm to the bond, have him sign under *Signature of Defendant*, and complete the section entitled “Sworn and Subscribed to Before Me.”
- d. Attach the court’s copy of the mortgage document and any supporting documentation (*e.g.*, the affidavit of value) to the court’s copy of the Appearance Bond for delivery to the clerk.

D. Surety Bonds.

- 1. The role of the surety.
 - a. A surety is “one who, with the principal [defendant], is liable for the amount of the bail bond upon forfeiture of bail.” G.S. 58-71-5(10).
 - b. The surety’s obligation is the same as the defendant’s: ensuring the defendant’s appearance in court. The defendant’s failure to appear results in entry of forfeiture against both the defendant and the surety. G.S. 15A-544.3.
- 2. Joint and several liability with the defendant.
 - a. The surety and defendant are jointly and severally liable for the amount specified in the Appearance Bond. G.S. 15A-544.3(a); G.S. 15A-544.7(a).
 - 1) **All** parties who sign the same Appearance Bond are jointly and severally liable for the full amount specified on that bond.
 - 2) If local practice permits “splitting” a monetary condition of release among multiple sureties, each surety must sign a **separate** Appearance Bond for their specific portion of the total in order to avoid liability for the entire total.
 - 3) The defendant must sign **all** Appearance Bonds associated with his release, regardless of how many are created to satisfy a specific Release Order.
- 3. Determining a surety’s solvency.

- a. When a judicial official takes a surety's bond, "satisfying himself whether conditions of release are met includes determining if sureties are sufficiently solvent to meet the bond obligation." G.S. 15A-537(a).
 - b. If the determination of the surety's solvency is made in good faith, the judicial official taking the bond may not be held civilly liable for accepting it. *Id.*
 - c. Local considerations for determining a surety's solvency (*e.g.*, the threshold bond amount at which a surety must provide a deed of trust to real property as security) typically are addressed in the local bond policy promulgated by the senior resident superior court judge and chief district court judge, pursuant to G.S. 15A-535.
4. Types of sureties.
- a. Three entities may serve as surety:
 - 1) a professional bondsman, acting personally or through a runner,
 - 2) an insurance company, acting through a bail agent, or
 - 3) an accommodation bondsman.

G.S. 15A-531(8).
 - b. A fourth entity – a motor club – may post bail bonds in certain limited circumstances. See subsection e.4), below.
 - c. Licensed sureties – General rules for professional bondsmen and insurance companies.
 - 1) Professional bondsmen and insurance companies are licensed to do bail bond business by the Department of Insurance (DOI), as are their agents: runners and bail agents.
 - a) Runners execute bonds on behalf of professional bondsmen. A runner may work for only one professional bondsman at a time. G.S. 58-71-65(1).
 - b) Bail agents (also "surety bondsmen") execute bonds on behalf of insurance companies. A bail agent may be an agent of multiple insurance companies at the same time.
 - c) Runners and bail agents are not sureties. Neither is ever liable to the State for the bond or its forfeiture, and neither may execute a bond other than in the name of their employer.
 - d) One person may be licensed in multiple roles. Many professional bondsmen and runners also are bail agents for insurance companies.
 - e) A person may execute a bond *only* in the capacity of a license issued to that person.

Example: Joe holds only a runner's license. He works for a professional bondsman who is also a bail agent for an insurance company. Joe can post bonds only in his capacity as a runner, on behalf of the professional bondsman as surety. Joe cannot execute bonds for the insurance company of which his employer is an agent, because Joe is not licensed as a bail agent, himself.
 - 2) A licensed surety currently registered with DOI and whose license is not suspended, cancelled or revoked may execute bonds in any county in the State. G.S. 58-71-

140(e). Bondsmen are no longer required to file their licenses with the clerk of superior court in order to execute bonds in the clerk's county. N.C. Session Law 2006-188, §1.

- 3) A licensed surety and its agents are prohibited from executing bonds in a county in which the surety has an unsatisfied final judgment of forfeiture. G.S. 15A-544.7(d).
- 4) A surety's current authorization to execute bonds is reported on the *Surety Report* from the NCAOC's Civil Case Processing System (VCAP).
 - a) The report is distributed in paper format in some counties, but the most current version is available online at all times at:
<http://www.nccourts.org/Courts/OCO/Magistrates/Bondsman/>
 - b) If a surety appears on the report for a county, that surety currently is permitted to execute bonds for that county's cases.
 - (1) Not all counties print daily copies of the *Surety Report*. If the county prints the report weekly (or less frequently), the online report is a more reliable source of a surety's current status, because a surety's status may change daily.
 - (2) When taking a bond for another county's case, the judicial official should ensure that the surety appears on the *Surety Report* of the charging county before taking the bond.
 - (3) An agent who wishes to execute a bond may do so only if the agent is listed on the current report and is affiliated with the surety on whose behalf the agent wishes to execute the bond.
 - (a) Because a runner may work for only on professional bondsman at a time, the runner will be listed with only one professional bondsman affiliation.
 - (b) Because a bail agent may be affiliated with multiple insurance companies, the judicial official taking the bond should be careful to ensure that the company for whom the agent presents a power of attorney (POA) certificate currently is affiliated with that agent.
 - (4) Prohibited sureties are omitted from the report.
 - c) The NCAOC's Warrant Repository (NC AWARE) relies on the electronic surety registry in VCAP when preparing the Appearance Bond form electronically. A licensed surety currently prohibited from signing bonds will not be available for selection as a surety.
- 5) A surety's appearance on the *Surety Report* is not the sole factor in determining whether or not the surety may execute a bond. Professional bondsmen are limited in the dollar amount of bonds they can post, and insurance companies limit their agents' authority for a single bond to the amount specified in their POA certificate. See both sureties' detailed sections, below.
- 6) Affidavit required for each bond. G.S. 58-71-140(d).

- a) Any licensed surety or agent executing a bond must provide an affidavit detailing any premium or collateral that the surety has received or will receive as compensation for posting the defendant's bond.
 - b) The affidavit is on Side Two of the Appearance Bond form, and the surety's or agent's attestation to the affidavit must be indicated by checking the box immediately under **Surety Appearance Bond** ("The 'Affidavit' on the reverse side of this Bond is complete and true.") on Side One.
 - c) An accommodation bondsman does not have to provide this affidavit; it is required only for licensed sureties.
- 7) No blank bonds. A professional bondsman or bail agent may not execute bonds "in blank" for use by another person on the bondsman's behalf. G.S. 58-71-110.
- 8) Violation of any provision governing licensed sureties in Article 71 of Chapter 58 of the General Statutes is a Class 1 misdemeanor. G.S. 58-71-185.
- d. Professional bondsmen.
- 1) Personally liable for the bond.
 - a) Like the defendant, the professional bondsman is personally liable for the bond and any forfeiture thereof.
 - b) A professional bondsman is not an incorporated business.
 - (1) Any bond executed by the bondsman must be executed in the bondsman's personal name.
 - (2) A business name that a bondsman is "doing business as" is not a legal entity that can serve as surety, so such names (*e.g.*, "XYZ Bail Bonds") should **not** be entered on an Appearance Bond.
 - c) A runner executing a bond must provide both his professional bondsman's name and license number and the runner's personal name and license number on the bond.
 - 2) "Solvency" of a professional bondsman.
 - a) A professional bondsman's authority to execute bonds is limited by his deposits of cash and securities, held in trust by the Commissioner of Insurance. G.S. 58-71-145.
 - (1) A professional bondsman's securities currently on deposit must equal at least one-eighth of his total outstanding bonds as of the first day of each month. *Id.*
 - (2) A professional bondsman may not execute bonds for a single defendant, whether on a single bond or in the aggregate, that exceed one-fourth of his total securities on deposit. G.S. 58-71-175.
 - b) A professional bondsman whose deposits are deficient (*i.e.*, less than one-eighth of his outstanding bonds) may not execute additional bonds until the deficiency is cured. G.S. 58-71-160(a).

- c) As a practical matter, this limitation on professional bondsmen is unenforceable at the time of posting bond, because there currently is no real-time information available to judicial and custodial officials about a bondsman's current deposits and all of his/her outstanding liabilities.

3) **AOC-CR-201: Bond Secured by Professional Bondsman**

See Jessica Smith, "Criminal Procedure for Magistrates" (*Taking a Professional Bondsman Bond*), ADMINISTRATION OF JUSTICE BULLETIN No. 2009/08 (UNC School of Government, 2009), p. 42.

e. Insurance companies.

- 1) An insurance company executes bonds only through its bail agents ("surety bondsmen"). Only a person currently licensed as a bail agent and registered as an agent of an insurance company may execute bonds on that company's behalf.
- 2) "Solvency" of an insurance company.
 - a) Like a professional bondsman, an insurance company doing bail bond business in the State must maintain deposits held in trust by the Commissioner of Insurance for satisfaction of its liabilities. N.C.G.S. 58, Article 5.
 - b) Unlike a professional bondsman, there is no statutory limitation on the amount an insurance company may post as bond for a specific defendant.
 - c) The company's "solvency" for a specific bond, for the purposes of G.S. 15A-537, is determined by the company's POA certificate provided by its bail agent.
 - (1) The POA certificate offered when executing a bond must be issued by an insurance company for which the agent currently is authorized to execute bonds, as shown on the *Surety Report*.
 - (2) The dollar amount shown on the POA certificate must, by itself, be sufficient to cover the full amount of the bond. POA certificates may not be "stacked" with other security to satisfy a single Appearance Bond. See section IV, below.

Note that this is different from "splitting," in which multiple, separate bonds are posted to satisfy the monetary condition of a single release order. If local policy allows splitting, then a POA might be acceptable to post one of the multiple bonds. See section IV at the end of this outline on stacking vs. splitting.

3) **AOC-CR-201: Bond Secured by Insurance Company**

See Jessica Smith, "Criminal Procedure for Magistrates" (*Taking a Bail Agent (Surety Bondsman) Bond*), ADMINISTRATION OF JUSTICE BULLETIN No. 2009/08 (UNC School of Government, 2009), p. 43.

4) Motor club bonds.

- a) A motor club bond is a special type of bond governed by the State's insurance statutes. It is posted to ensure the defendant's appearance for certain motor vehicle offenses. G.S. 58-69-2(3)b.

- b) A motor club bond is not secured by the assets of the motor club. It is secured by a domestic or foreign surety (insurance) company authorized to do business in the State. G.S. 58-69-50(a).
 - (1) The insurance company securing a motor club bond is not necessarily licensed to conduct bail bond business in the State, and therefore might not appear on the *Surety Report*.
 - (2) The *Surety Report* does not determine whether or not a motor club bond can be accepted. The bond should be accepted if it otherwise meets the criteria described below.
- c) A motor club bond certificate (frequently on the back of a membership card) is sufficient to secure a bond up to \$1,500, unless the defendant is charged with:
 - (1) An impaired driving offense, or
 - (2) Any felony.

G.S. 58-69-55.
- d) The judicial official taking a motor club bond should read the bond certificate carefully for other limitations and should refuse the bond if any of its limitations apply to the defendant's case.
 - (1) Amount limitations. Although G.S. 58-69-50 permits a motor club bond to secure a bond of up to \$1,500, the certificate offered might limit the company's liability to a lesser amount.
 - (2) Offense limitations. Some motor club bonds disclaim liability if posted to secure the defendant's appearance for a long list of offenses, in addition to impaired driving and felonies.
 - (3) Expiration dates. Because they are based on membership, many motor club bond certificates have an expiration date and secure the defendant's appearance only up to that date.

Bonds with expiration dates generally should not be accepted unless the official taking the bond can say with a high degree of certainty that the entire case will be resolved by that date.
- e) **AOC-CR-201: Bond Secured by Motor Club**
 - (1) The NCAOC's NC AWARE application does not recognize motor clubs as licensed sureties.
 - (a) Because motor clubs and their surety companies are not necessarily on the list of insurance companies registered to conduct bail bond business in the State, they are not available for selection as sureties in the Magistrate System or NC AWARE.
 - (b) In order to complete the Appearance Bond electronically, the motor club must be recorded as if the club is an "Accommodation Bondsman."
 - (2) The Appearance Bond should be prepared as a "Surety Appearance Bond," because the bond is secured by the motor club (or its surety company) as

surety, but it is not an insurance company bond. Only the defendant will execute the bond.

- (a) Complete the top portion of the Appearance Bond form (AOC-CR-201).
- (b) Check the box for **Surety Appearance Bond.**
- (c) Record the motor club's information on the bond in the "Accommodation Bondsman" section. No agent will sign for the club.
- (d) Have the defendant swear or affirm to the bond, have him sign under *Signature of Defendant*, and complete the section entitled "Sworn and Subscribed to Before Me."
- (e) Attach the motor club bond card or certificate to the court's copy of the Appearance Bond for delivery to the clerk.

f. Accommodation bondsmen.

- 1) Definitions. There are two definitions for accommodation bondsmen in statute; the relevant elements of both are listed below.
 - a) Natural person. G.S. 15A-531(1).
 - (1) An accommodation bondsman must be an actual human being.
 - (2) Corporations, partnerships, churches, and other non-human entities cannot be accommodation bondsmen.
 - b) Who has reached the age of 18 years. G.S. 15A-531(1).
 - c) Resident of this State. G.S. 15A-531(1).
 - d) Receives no compensation. An accommodation bondsman "[s]hall not charge a fee or receive any consideration for action as surety," G.S. 58-71-1(1), and "aside from love and affection and release of the [defendant], receives no consideration for action as surety," G.S. 15A-531(1).
 - e) Endorses the bail bond. G.S. 15A-531(1) and G.S. 58-71-1(1).
 - f) Provides "satisfactory evidences of ownership, value and marketability of real or personal property to the extent necessary to reasonably satisfy the official taking bond that [such / the] real or personal property will in all respects be sufficient to assure that the full principal sum of the bond will be realized [in the event of / if there is a] breach of the conditions [thereof / of the bond]." [G.S. 15A-531(1) / G.S. 58-71-1(1)]
- 2) Who cannot be an accommodation bondsman?
 - a) Judicial and criminal justice officials and employees are prohibited from serving as a surety for anyone other than certain family members.
 - b) G.S. 15A-541 prohibits any of the following persons from serving as surety for anyone other than their "immediate family:" "sheriff, deputy sheriff, other law-enforcement officer, judicial official, attorney, parole officer, probation officer, jailer, assistant jailer, employee of the General Court of Justice, other public employee assigned to duties relating to the administration of criminal justice, or spouse of any such person."

- (1) The statute further prohibits any such person from becoming an agent of a bonding company or a professional bondsman, and from having any financial interest, direct or indirect, in the affairs of any firm or corporation “whose principal business is acting as a bondsman.”
 - (2) Violation is a Class 2 misdemeanor.
 - (3) “Immediate family” is not defined in Chapter 15A, but may be broader than the traditional understanding of parents, spouse, children, and siblings, due to the relationships named in the companion provision, G.S. 58-71-105.
- c) G.S. 58-71-105 prohibits conduct substantively identical to that prohibited in G.S. 15A-541.
- (1) The prohibition applies to posting bond for any person except the prospective surety’s “spouse, parent, brother, sister, child, or descendant.”
 - (2) “Descendant” is not normally within the scope of “immediate family,” so G.S. 58-71-105 may allow criminal justice officials more latitude in posting bonds for family (*e.g.*, grandchildren) than the language of G.S. 15A-541 would suggest.
 - (3) Violation is a Class 1 misdemeanor. G.S. 58-71-185.
- 3) No blank bonds. Like a professional bondsman or bail agent, an accommodation bondsman may not sign bonds “in blank” for another person to execute on the accommodation bondsman’s behalf. G.S. 58-71-110. Violation of this prohibition is a Class 1 misdemeanor. G.S. 58-71-185.
- 4) “Solvency” of accommodation bondsmen.
- a) The standard for finding an accommodation bondsman “sufficiently solvent” for the bond, as required by G.S. 15A-537, is found in both definitions of accommodation bondsmen:

“satisfactory evidences of ownership, value and marketability of real or personal property ... sufficient to assure that the full principal sum of the bond will be realized” in the event of a breach.

G.S. 15A-531(1); G.S. 58-71-1(1).
 - b) The official taking the bond can be satisfied as to the surety’s solvency on the basis of personal property, alone.
 - c) The “evidences of ownership, value and marketability” of property may be established by any source that the official taking the bond deems reliable. The local bond policy may specify evidence that the judicial official should consider.
 - d) Common sources for determining the value of real property or the owner’s equity therein, with their relative merits and shortcomings, include:
 - (1) Tax office records. These may give accurate value, but will miss encumbrances like outstanding judgments, liens, or senior mortgages and deeds of trust.
 - (2) Register of deeds. The Register’s records will include encumbrances on the prospective surety’s real property, such as mortgages or deeds of trust, but

they will omit judgments and other liens and do not provide an accurate account of the surety's equity in the property.

- (3) Judgments Index. The index of civil judgments maintained by the clerk of superior court will identify judgments and liens against the prospective surety's real property, but it provides no evidence of the property's value or the surety's ability to convey good title.
 - (4) Title opinion. A full title opinion by an attorney is the most comprehensive way to determine equity and marketability, but it is the most burdensome (and expensive) for the surety.
- e) The surety's equity in property offered to demonstrate solvency must be sufficient to cover the amount of the bond over and above the constitutional exemptions that the surety could claim at enforcement of any judgment thereon.
- (1) For real property, the homestead exemption is \$1,000. The personal property exemption is \$500. N.C. Const. Art. X, §§1-2.
 - (2) The official taking the bond does not need to consider statutory exemptions, because they do not apply to a forfeiture judgment. G.S. 1C-1601(e)(2).
- f) Most local bond policies permit an accommodation bondsman who has demonstrated sufficient solvency to execute a bond below a certain dollar amount solely on the surety's signature (*i.e.*, without posting specific security like cash or a deed of trust to real property).

**AOC-CR-201: Bond Secured by Accommodation Bondsman
(Without Specific Security)**

See Jessica Smith, "Criminal Procedure for Magistrates" (*Taking an Accommodation Bond*), ADMINISTRATION OF JUSTICE BULLETIN No. 2009/08 (UNC School of Government, 2009), p. 41.

- g) False qualification by surety. It is a Class 2 misdemeanor for a prospective surety to "sign an appearance bond knowing or having reason to know that he does not own sufficient property over and above his exemption allowed by law to enable him to pay the bond should it be ordered forfeited." G.S. 15A-542.
- h) Specific collateral/security for an accommodation bondsman.
- (1) Unlike a bond secured by a mortgage on the defendant's property under G.S. 15A-534(a)(4) and G.S. 58-74-5, there is no statute specifically authorizing an enforceable security interest in real property of a surety. However, local bond policies typically specify a threshold dollar amount of a bond for which specific security (*i.e.*, a deed of trust to real property) will be required.
 - (2) Cash in the full amount of the bond is always acceptable.
 - (a) The ultimate beneficiary of any forfeiture of the bond, the local schools, undoubtedly will prefer cash in lieu of a property bond, because

enforcement of the forfeiture judgment requires no additional court action (*i.e.*, no foreclosure proceeding).

- (b) See section III.B., above, for guidance when accepting cash as a surety's security for the bond, particularly "Cash deposited by a third party" and "Cash bonds greater than \$10,000.00."

(3) Property Bonds

- (a) Terminology. It is important to be clear what is meant by a "property bond."
 - (i) Some officials use the term to mean any bond posted by an accommodation bondsman (other than cash), regardless of whether or not an actual deed of trust is recorded against a specific parcel of real property to secure that bond. In this scenario, the bond is secured merely by the surety's promise he or she is able to cover the bond, as demonstrated by his or her ownership of property, generally. The fact that a surety proved the ownership and value of a specific parcel of realty as evidence of his or her solvency does not give the State an enforceable or priority interest in that parcel. Other liens or encumbrances might intervene after the posting of the bond that would prevent the State from collecting against that parcel (*i.e.*, via the Sheriff's levy under a writ of execution), but the surety's other property - real and personal - remains subject to levy in the event of execution on a judgment of forfeiture for that bond.
 - (ii) Another use of the term "property bond" means that the surety has recorded a deed of trust to a specific parcel (or parcels) with the Register of Deeds in the county (or counties) where the land lies, naming the clerk of superior court as trustee on the deed and conditioning its power of sale on satisfaction of the bond obligation in a specific case. In this scenario, the State has an enforceable interest in that specific parcel, which can be sold at foreclosure to satisfy a judgment of forfeiture and which has priority over subsequent liens or encumbrances against the surety's assets.
 - (iii) This outline uses "property bond" in the latter sense: a bond secured by a deed of trust properly recorded and securing the surety's obligation under a specific Appearance Bond.
- (b) The considerations below for accepting a property bond from a surety apply also to deeds of trust posted by the defendant to his own property (in lieu of a mortgage). The only difference is that the Appearance Bond secured by the defendant's own property is executed by the defendant, only, while a property bond by a surety requires that the surety execute the bond as an accommodation bondsman.
- (c) The deed of trust must be executed by all owners of an enforceable interest in the property, and all of those parties must sign the Appearance Bond as sureties.

- (i) **Each surety on a property bond must meet the qualifications of an accommodation bondsman.** No property owned in whole or in part by a minor, by a non-resident, or by any non-human entity may be used to post a property bond.
 - (ii) No promissory note is required. The Appearance Bond is the evidence of the debt secured by the deed. However, many local bond policies still require a separate promissory note.
 - (iii) The deed of trust (or the promissory note, if required locally) must identify the Appearance Bond secured by the deed.
- (d) Judicial officials should be cautious about accepting a deed of trust to rented property.
- (i) Federal law enacted in 2009 provides that buyers at foreclosure must honor most existing leases of the foreclosed property. P.L. 111-22 (summarized in the memo, “New Foreclosure Legislation, State and Federal - 2009,” on the NCAOC intranet site at <https://cis1.nccourts.org/intranet/aocapps/crimprod/documents/legalmemos/foreclosurememo09.pdf>).
 - (ii) Because a buyer at foreclosure must honor existing leases on the property, a judicial official asked to accept a bond secured by a deed of trust to property under lease should consider the effect that the lease might have on the property’s “marketability” - one of the factors that a judicial official must consider when evaluating property as proof of an accommodation bondsman’s solvency. G.S. 15A-531(1).
 - (iii) The federal legislation in question originally was due to expire on December 31, 2012, but it was extended until December 31, 2014, by P.L. 111-203 (the Dodd-Frank Wall Street Reform and Consumer Protection Act). A judicial official presented with a deed of trust to leased property after December 2014 should verify whether or not the federal law has been extended again before considering the lease an impairment of the property’s marketability.
- (e) The deed of trust must identify the three parties to the deed:
- (i) Grantor(s): Owner(s) of the property, who must execute the bond as surety(ies).
 - (ii) Beneficiary: “State of North Carolina, f/b/o [Charging] County Board of Education”
 - (iii) Trustee: “[Charging] County Clerk of Superior Court.” The clerk should **not** be referred to by name, because the clerk is the trustee in his or her official capacity, not personal.

Note: If the drafter insists on including the clerk’s personal name, then the full trustee designation should include the clerk’s “successors in office.” *E.g.*, “Jane Doe, Clerk of Superior Court of

Black County or her successor in office,” which makes it clear that the trustee is the office, not Jane Doe in her personal capacity.

(f) **AOC-CR-201: Bond Secured by Accommodation Bondsman (Property Bond)**

- (i) See Jessica Smith, “Criminal Procedure for Magistrates” (*Taking an Accommodation Bond*), ADMINISTRATION OF JUSTICE BULLETIN No. 2009/08 (UNC School of Government, 2009), p. 41.
- (ii) The court’s copy of the deed of trust should be attached to the court’s copy of the Appearance Bond for delivery to the clerk.

Note: If the deed of trust is executed by the defendant to his own property, prepare the Appearance Bond as described for a mortgage bond in section III.C., above.

(4) Common questions about property bonds.

(a) Case in County A, Property in County B.

- (i) Because local bond policies are set by local officials for cases pending within that jurisdiction, the bond policy of the county where the charge is pending should be followed whenever possible.
- (ii) The deed of trust must be registered in the county where the property lies, but the court’s copy of the deed should be delivered along with the Appearance Bond to the clerk of the charging county.
- (iii) The official taking the bond makes an independent judgment about the surety’s solvency, and should not ask other court officials to “certify,” “verify,” or otherwise provide an opinion about the surety’s solvency, the value or equity of specific property. See Joan G. Brannon and Ann M. Anderson, NORTH CAROLINA CLERK OF SUPERIOR COURT PROCEDURES MANUAL, 22.9 (UNC School of Government, 2012).

(b) Property owned by defendant and spouse.

- (i) Because a defendant, by definition, is not a “surety,” some jurisdictions prohibit securing a bond with property jointly owned by a defendant and another person (*e.g.*, a spouse).
- (ii) If, however, the Appearance Bond is executed by all owners of an enforceable interest in the property - with the defendant executing the bond as defendant and the spouse executing in the capacity of a surety - then any judgment of forfeiture on the bond should be enforceable by execution. It is an unsettled question whether or not the deed of trust subsequently would be forecloseable in the event the judgment is not satisfied by execution.
- (iii) Note that this is different from the rule that an actual mortgage posted by the defendant for a bond must be to property owned solely by the defendant. See section III.C.4. on p. 7, above.

IV. Stacking and Splitting Bonds

- A. There is no statutory definition or guidance for the common practices of stacking and splitting bonds; the typical scenarios in which the terms are used are described below.
- B. Because there is no guidance in statute or in appellate case law, judicial officials should adhere to any local bond policies for either practice in lieu of any contrary guidance below.
- C. Stacking: Executing a single Appearance Bond to satisfy the monetary condition of a release order, using multiple (“stacked”) forms of security, none of which individually covers the full amount of the bond.

Example: A bail agent and the defendant’s girlfriend execute a single Appearance Bond to satisfy a \$100,000 condition of release, attaching to the bond a POA certificate from the agent’s insurance company worth \$60,000 and a deed of trust to girlfriend’s property for \$40,000.

1. By signing the same bond for \$100,000, the sureties are jointly and severally liable for the entire \$100,000, but neither has demonstrated solvency for that amount. Because neither has met the solvency standard of G.S. 15A-537, stacking never should be allowed.
 2. Insurance companies present an additional problem when stacking. In addition to failure to demonstrate solvency for the entire amount, the POA certificates may be void when stacked.
 - a. Almost all POA certificates disclaim any liability of the insurance company if the certificate is used in conjunction with another POA certificate (whether from the same or another insurance company) to post a single defendant’s bond.
 - b. In addition, some companies’ POA certificates disclaim liability if joined with any other security (*e.g.*, the girlfriend’s deed of trust) for the same bond or same defendant.
 3. Note that it is not stacking when multiple accommodation bondsmen post a single piece of jointly-owned security (such as the defendant’s parents posting a deed of trust to a single parcel of property). Stacking refers to the combination of multiple forms of security to post a bond, not the presence of multiple sureties.
- D. Splitting: Posting multiple Appearance Bonds to satisfy a monetary condition of release, with each bond secured by a different surety or different form of security.

Example: A bail agent and the defendant’s girlfriend execute separate Appearance Bonds to satisfy a \$100,000 condition of release: the first Appearance Bond for \$60,000, secured by a POA certificate from the insurance company, and a second Appearance Bond for \$40,000, secured by a deed of trust to the girlfriend’s property.

1. Whether or not to allow a splitting sometimes is addressed by local bond policies.
2. Some officials disallow splitting for the same concerns about solvency as with stacking. Because neither surety has demonstrated solvency for the full monetary condition of release, it is possible that neither meets the “sufficiently solvent” standard of G.S. 15A-537. Other officials permit splitting, because each surety has demonstrated solvency for their limited portion of the total.
3. If local practice permits splitting, each surety must sign a separate Appearance Bond for their specific portion of the total. The defendant must sign all of the split Appearance Bonds.
4. A judicial official taking bonds should be wary of splitting that is really stacking in disguise.

- a. In particular, any POA certificate offered by a bail agent to satisfy part of a split bond should be reviewed carefully to ensure that its disclaimers of liability do not prohibit its use in conjunction with other security to post a bond for a single defendant or for the same case.
- b. *Example:* A bail agent wants to sign two bonds to meet the total monetary condition of release, using two POA certificates from the same company to attach to the two bonds. Because of the disclaimers of liability in the POA certificates, neither is adequate to secure the bond obligation.

END.

- A. The scenario arises when a defendant is confined in a North Carolina jail on both a Release Order (AOC-CR-200) entered for a pending State proceeding and a “detainer” issued by Immigration and Customs Enforcement (ICE) of the U.S. Department of Homeland Security.

- B. Article 26 (Bail) of Chapter 15A of the General Statutes does not account for federal immigration actions, whether in setting conditions of release or determining whether or not to allow a defendant or surety to execute a bond.
 - 1. The procedures for setting conditions of release for a State proceeding and taking a bond to satisfy those conditions are independent of the federal action.
 - 2. A judicial official presented with a bond for the defendant’s State proceeding should proceed as if the detainer did not exist; the defendant or surety may execute a bond as normal.
 - 3. Although the detainer has no direct effect on whether or not to take the bond for the State proceeding, the judicial official taking the bond may wish to inform the defendant and any surety that the detainer exists and that posting bond will not secure the defendant’s immediate release. However, satisfying the State conditions of release is a necessary precedent to begin ICE’s 48-hour window in which to take custody of the defendant, as described below.

- C. A detainer is a directive issued by ICE to the law enforcement agency having custody of the defendant. 8 C.F.R. §287.7. When taking a bond for a defendant with a detainer, the judicial official taking the bond should be aware that the detainer accomplishes two things:
 - 1. It requests that the law enforcement agency inform ICE when the person is about to be released from custody, 8 C.F.R. §287.7(a); and
 - 2. It directs the law enforcement agency to hold a person “not otherwise detained” by the agency for up to 48 hours (excluding Saturdays, Sundays, and holidays), to permit ICE to take custody of the person. 8 C.F.R. §287.7(d).
 - 3. As long as the conditions of release for the pending State proceeding have not been met, the defendant is “otherwise detained,” so ICE’s 48-hour deadline does not begin to run.

- D. “Refund” of bonds posted for ICE detainees.
 - 1. An ICE detainer has no effect on the surety’s obligation to ensure the defendant’s appearance in a State proceeding (though defendant’s detention by ICE at the time of a future failure to appear may constitute grounds for setting aside any forfeiture of the bond, pursuant to G.S. 15A-544.5(b)(7)). Therefore the defendant or surety is not entitled to a refund or cancellation of the bond based solely on the existence of an ICE detainer.

2. If a surety, upon learning of the detainer, wishes to be relieved of the bond obligation, he must meet one of the conditions of G.S. 15A-534(h). Because the defendant's case likely is not disposed entirely when the surety learns of the detainer, as a practical matter this requires either:
 - a. A judge's order releasing the surety from the obligation, G.S. 15A-534(h)(1), or
 - b. Surrender of the defendant. G.S. 15A-534(h)(2).
3. If the surety is released from the obligation or he/she carries out an effective surrender, the bond should not be destroyed or given to the former surety.
 - a. Once executed, a bond and all associated material must be delivered to the clerk's office for filing. G.S. 15A-537(b).
 - b. All records associated with the bond, including professional bondsmen's seals (the gold stickers) and insurance company power of attorney certificates are part of the record and may not be destroyed or removed from the court.
 - c. Any refund of any cash bond will be processed by the clerk's office and sent via check to the person identified on the Appearance Bond as the owner.

Fillable version at: <http://www.irs.gov/pub/irs-pdf/f8300.pdf>

IRS Form 8300 (Rev. July 2012) OMB No. 1545-0892 Department of the Treasury Internal Revenue Service	Report of Cash Payments Over \$10,000 Received in a Trade or Business ▶ See instructions for definition of cash. ▶ Use this form for transactions occurring after July 8, 2012. Do not use prior versions after this date. For Privacy Act and Paperwork Reduction Act Notice, see the last page.	FinCEN Form 8300 (Rev. July 2012) OMB No. 1508-0018 Department of the Treasury Financial Crimes Enforcement Network
1 Check appropriate box(es) if: a <input type="checkbox"/> Amends prior report; b <input type="checkbox"/> Suspicious transaction.		
Part I Identity of Individual From Whom the Cash Was Received		
2 If more than one individual is involved, check here and see instructions <input type="checkbox"/>		
3 Last name	4 First name	5 M.I.
7 Address (number, street, and apt. or suite no.)		6 Taxpayer identification number
9 City	10 State	8 Date of birth (see instructions)
	11 ZIP code	12 Country (if not U.S.)
14 Identifying document (ID)		13 Occupation, profession, or business
a Describe ID ▶		b Issued by ▶
c Number ▶		
Part II Person on Whose Behalf This Transaction Was Conducted		
15 If this transaction was conducted on behalf of more than one person, check here and see instructions <input type="checkbox"/>		
16 Individual's last name or organization's name	17 First name	18 M.I.
20 Doing business as (DBA) name (see instructions)		19 Taxpayer identification number
21 Address (number, street, and apt. or suite no.)		Employer identification number
23 City	24 State	22 Occupation, profession, or business
	25 ZIP code	26 Country (if not U.S.)
27 Alien identification (ID)	a Describe ID ▶	b Issued by ▶
	c Number ▶	
Part III Description of Transaction and Method of Payment		
28 Date cash received	29 Total cash received	30 If cash was received in more than one payment, check here <input type="checkbox"/>
M M D D Y Y Y Y	\$.00	31 Total price if different from item 29
		\$.00
32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions):		
a U.S. currency	\$.00	(Amount in \$100 bills or higher \$.00)
b Foreign currency	\$.00	(Country ▶)
c Cashier's check(s)	\$.00	} Issuer's name(s) and serial number(s) of the monetary instrument(s) ▶
d Money order(s)	\$.00	
e Bank draft(s)	\$.00	
f Traveler's check(s)	\$.00	
33 Type of transaction		34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, etc. ▶
a <input type="checkbox"/> Personal property purchased	f <input type="checkbox"/> Debt obligations paid	
b <input type="checkbox"/> Real property purchased	g <input type="checkbox"/> Exchange of cash	
c <input type="checkbox"/> Personal services provided	h <input type="checkbox"/> Escrow or trust funds	
d <input type="checkbox"/> Business services provided	i <input type="checkbox"/> Bail received by court clerks	
e <input type="checkbox"/> Intangible property purchased	j <input type="checkbox"/> Other (specify in item 34) ▶	
Part IV Business That Received Cash		
35 Name of business that received cash		36 Employer identification number
37 Address (number, street, and apt. or suite no.)		Social security number
38 City	39 State	40 ZIP code
		41 Nature of your business
42 Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete.		
Signature		Title
Authorized official		
43 Date of signature	44 Type or print name of contact person	45 Contact telephone number
M M D D Y Y Y Y		
IRS Form 8300 (Rev. 7-2012)		FinCEN Form 8300 (Rev. 7-2012)

Multiple Parties

(Complete applicable parts below if box 2 or 15 on page 1 is checked)

Part I Continued—Complete if box 2 on page 1 is checked

Form section for Part I, entry 1. Includes fields for last name, first name, M.I., taxpayer ID, address, date of birth, city, state, ZIP code, country, occupation, and identifying document details.

Form section for Part I, entry 2. Includes fields for last name, first name, M.I., taxpayer ID, address, date of birth, city, state, ZIP code, country, occupation, and identifying document details.

Part II Continued—Complete if box 15 on page 1 is checked

Form section for Part II, entry 1. Includes fields for individual/organization name, first name, M.I., taxpayer ID, DBA name, employer ID, address, city, state, ZIP code, country, occupation, and alien ID details.

Form section for Part II, entry 2. Includes fields for individual/organization name, first name, M.I., taxpayer ID, DBA name, employer ID, address, city, state, ZIP code, country, occupation, and alien ID details.

Comments - Please use the lines provided below to comment on or clarify any information you entered on any line in Parts I, II, III, and IV