

# TAX PREPARER BOND

To the People of the State of California

California Tax Education Council  
P. O. Box 2890  
Sacramento, CA 95812

Bond No. \_\_\_\_\_

Premium: \_\_\_\_\_

That we, \_\_\_\_\_, as Principal and \_\_\_\_\_, a corporation created, organized and existing under and by virtue of the laws of the State of California, as Surety, are held and firmly bound unto the people of the State of California, for the use and benefit of interested persons, in the total aggregate amount of **Five Thousand Dollars (\$5,000.00)** lawful money of the United States of America, for which payment well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

The condition of the above obligation is such that:

- (1) WHEREAS, The above-named Principal is the holder of or the applicant for a validated registration as a Tax Preparer, as defined by the Tax Preparers Act, and is required by the provisions of Section 22250-22259 of the Business and Professions Code of the State of California, as part of said Act, to furnish a bond in the sum above-named, conditioned as herein set forth.
- (2) NOW THEREFORE, If said Principal shall comply with the provisions of the Tax Preparers Act and the rules and regulations thereunder, all acts amendatory thereof and supplementary hereto, now and hereafter enacted, and if said Principal shall, while acting as a tax preparer, cause no damages to any person by reason of misstatement, misrepresentation, fraud, deceit, or any unlawful acts or omissions of Principal or its agents or employees while acting in the scope of their employment or agency, this obligation shall then and in that event be void; otherwise it shall remain in full force and effect for the period hereinafter set forth. This bond is further subject to the provisions of Section 22250-22259 of the Business and Professions Code of the State of California.

This bond is also subject to the following conditions:

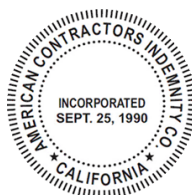
1. That any person who sustains damages covered by this bond may, in addition to any other remedy that he may have, bring an action in his own name upon this bond for recovery of such damages.
2. That the total aggregate liability of the Surety or Sureties herein shall be limited to the payment of Five Thousand Dollars (\$5,000.00).
3. That the Surety or Sureties may cancel this bond and be relieved of further liability hereunder by delivering 30 days written notice to the Principal at his address last known to the Surety and to California Tax Education Council; however, such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of said 30-day period.
4. That said bond shall remain in full force and effect during the validated registration period for which it is issued and for any renewal thereof, or until said bond is, subject to the provisions of paragraph 3 hereof, cancelled by Surety.
5. This bond is effective \_\_\_\_\_ to \_\_\_\_\_.

IN WITNESS WHEREOF, The name of said Principal is hereto affixed, and the corporate seal and the name of said Surety is hereto affixed and attested by its duly authorized officers at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Principal's Name

\_\_\_\_\_  
Principal Address

\_\_\_\_\_  
Principal Business Phone Number



\_\_\_\_\_  
Printed or Typed Name of Attorney-in-Fact

*Frank Mester*  
\_\_\_\_\_  
Signature of Attorney-in-Fact



TOKIO MARINE  
HCC

## POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That American Contractors Indemnity Company of the State of California, a California corporation, does hereby appoint,

**FRANK MESTER**

its true and lawful Attorney-in-Fact, with full authority to execute on its behalf bond number 100534016,  
issued in the course of its business and to bind the Company thereby, in an amount not to exceed  
Five thousand and 00/100 ( \$5,000.00 ).

This Power of Attorney is granted and is signed and sealed by facsimile under and by the authority of the following resolutions adopted by the Board of Directors of AMERICAN CONTRACTORS INDEMNITY COMPANY at a meeting duly called and held on the 1<sup>st</sup> day of September, 2011.

*"Be it Resolved*, that the President, any Vice-President, any Assistant Vice-President, any Secretary or any Assistant Secretary shall be and is hereby vested with full power and authority to appoint any one or more suitable persons as Attorney(s)-in-Fact to represent and act for and on behalf of the Company subject to the following provisions:

*Attorney-in-Fact* may be given full power and authority for and in the name of and on behalf of the Company, to execute, acknowledge and deliver, any and all bonds, recognizances, contracts, agreements or indemnity and other conditional or obligatory undertakings, including any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts, and any and all notices and documents canceling or terminating the Company's liability thereunder, and any such instruments so executed by any such Attorney-in-Fact shall be binding upon the Company as if signed by the President and sealed and effected by the Corporate Secretary.

*Be it Resolved*, that the signature of any authorized officer and seal of the Company heretofore or hereafter affixed to any power of attorney or any certificate relating thereto by facsimile, and any power of attorney or certificate bearing facsimile signature or facsimile seal shall be valid and binding upon the Company with respect to any bond or undertaking to which it is attached."

The Attorney-in-Fact named above may be an agent or a broker of the Company. The granting of this Power of Attorney is specific to this bond and does not indicate whether the Attorney-in-Fact is or is not an appointed agent of the Company.

IN WITNESS WHEREOF, American Contractors Indemnity Company has caused its seal to be affixed hereto and executed by its President on this 1<sup>st</sup> day of June, 2018.

State of California  
County of Los Angeles



AMERICAN CONTRACTORS INDEMNITY COMPANY

By: Adam S. Pessin  
Adam S. Pessin, President

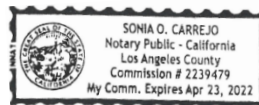
A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

On this 1<sup>st</sup> day of June, 2018, before me, Sonia O. Carrejo, a notary public, personally appeared Adam S. Pessin, President of American Contractors Indemnity Company, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of CALIFORNIA that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Sonia O. Carrejo (seal)



I, Kio Lo, Assistant Secretary of American Contractors Indemnity Company, do hereby certify that the Power of Attorney and the resolution adopted by the Board of Directors of said Company as set forth above, are true and correct transcripts thereof and that neither the said Power of Attorney nor the resolution have been revoked and they are now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of December, 2020.

Bond No. 100534016

Agency No. 13266



Kio Lo  
Kio Lo, Assistant Secretary

visit [tmhcc.com/surety](http://tmhcc.com/surety) for more information

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