

**APPLICATION FOR DISTRIBUTOR'S CIGARETTE AND TOBACCO PRODUCTS LICENSE**

[ F O I D ]	R ACCOUNT NO.

BOARD OF EQUALIZATION  
SPECIAL TAXES AND FEES  
PO BOX 942879  
SACRAMENTO CA 94279-0088

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS BEFORE PREPARING**

**CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003**

**GENERAL INFORMATION**

The Board of Equalization (BOE) is responsible for administering the California Cigarette and Tobacco Products Licensing Act of 2003 under Division 8.6 (commencing with section 22970) of the California Business and Professions Code (the Act). The Act requires every distributor of cigarettes or tobacco products in this state to be licensed by the BOE. Under the Act, every distributor must annually obtain and maintain a license to engage in the sale of cigarettes or tobacco products.

**FILING REQUIREMENTS**

You must complete and return this application to the BOE in order to obtain a cigarette and tobacco products license. The application consists of page (S1) Section I: Cigarette and Tobacco Products License Fee Computation, page (S2F) which includes Section II: Ownership Information; Section III: Business Information; and Section IV: Certification, and Schedule A, (if enclosed). Your application will not be processed if it is incomplete or not signed under Section I and Section IV. The completed application must be accompanied by a remittance payable to the State Board of Equalization for the amount of license fee due.

**Payments:** You can make your payment by paper check, Online ACH Debit (ePay) or by credit card. To use ePay, go to our website at [www.boe.ca.gov](http://www.boe.ca.gov), click on the eServices tab and log in to make a payment. To pay by credit card, go to our website or call 800-272-9829. Mandatory EFT accounts must pay by EFT or ePay. **Be sure to sign and mail your return.**

**SECTION I: CIGARETTE AND TOBACCO PRODUCTS LICENSE FEE COMPUTATION**

- |   |                     |
|---|---------------------|
| 1. Enter the total number of business locations that you operate at which cigarettes or tobacco products are sold (from Schedule A if more than one location) | 1. _____            |
| 2. Annual license fee per business location   | 2. \$1,000.00 _____ |
| 3. TOTAL AMOUNT DUE AND PAYABLE ( <i>multiply line 1 x line 2</i> )   | 3. _____            |

<i>I hereby certify that this application, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete application.</i>		EMAIL ADDRESS	
SIGNATURE	PRINT FULL NAME AND TITLE	TELEPHONE NUMBER ( )	DATE

**Make check or money order payable to State Board of Equalization.**

Always write your account number on your check or money order. Make a copy of this document for your records.



**SECTION II: OWNERSHIP INFORMATION**

1. PLEASE CHECK TYPE OF OWNERSHIP

- Sole Owner  
  Married Co-Partnership  
  Partnership  
  Limited Partnership (LP)  
  Limited Liability Partnership (LLP)  
 Corporation  
  Limited Liability Company (LLC)  
  Registered Domestic Partnership  
  Other *(describe)* \_\_\_\_\_

2. FULL CORPORATE, LIMITED LIABILITY COMPANY (LLC), OR ORGANIZATION NAME

**SECTION III: BUSINESS INFORMATION**

1. BUSINESS OR TRADE NAME *(DBA if any)*

BUSINESS TELEPHONE NUMBER

(     )

2. BUSINESS ADDRESS *(do not list PO Box or mailing service)*

CITY

STATE

ZIP CODE

3. MAILING ADDRESS *(if different from No. 2 above)*

CITY

STATE

ZIP CODE

4. LIST ALL OTHER PERMIT OR LICENSE NUMBERS ISSUED TO YOU BY THE BOARD OF EQUALIZATION OR THE DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL

5. ADDRESS WHERE BUSINESS RECORDS WILL BE MAINTAINED

BUSINESS EMAIL ADDRESS

**SECTION IV: CERTIFICATION**

I affirm that the applicant (including each general partner and each person who has control as defined in California Business and Professions Code section 22971(p)) has not been convicted of a felony under sections 30473 or 30480 of the Revenue and Taxation Code and has not violated and will not violate or cause or permit to be violated any of the provisions of the Cigarette and Tobacco Products Licensing Act of 2003 or any rule of the State Board of Equalization applicable to the applicant (including each general partner and each person who has control as defined in California Business and Professions Code section 22971(p)) pertaining to the manufacture, sale, or distribution of cigarettes or tobacco products. The applicant (including each general partner and each person who has control as defined in California Business and Professions Code section 22971(p)) also agrees to comply with the reporting, payment, recordkeeping, and license display requirements as specified in the Cigarette and Tobacco Products Licensing Act of 2003 under Division 8.6 (commencing with section 22970) of the California Business and Professions Code. (If you are unable to affirm this statement, you must provide the BOE with a separate statement containing the nature of any violation or reasons that will prevent you from complying with the requirements with respect to the statement.)

I certify that all the information provided in this application is complete, true and accurate and I understand that any person who asserts the truth of any material matter that he or she knows to be false is guilty of a misdemeanor punishable by imprisonment of up to one year in county jail, or a fine of not more than one thousand dollars (\$1,000), or both the fine and imprisonment.

Note: This form must be signed by an owner, partner, corporate officer, LLC member or manager, or by an authorized agent. **For a partnership, attach authorization signed by all general partners; for a corporation, attach corporate resolution; and for a LLC, attach articles of organization which authorize the individual who signs below to certify this application. If signed by an authorized agent, a properly completed power of attorney form must be attached to this application.**

SIGNATURE

EMAIL ADDRESS

PRINT NAME AND TITLE

TELEPHONE

DATE

(     )

**CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003  
APPLICATION FOR DISTRIBUTOR'S LICENSE  
PRIVACY NOTICE**

**Information Provided to the State Board of Equalization**

We ask you for information so that we can administer the California Cigarette and Tobacco Products Licensing Act of 2003 under Division 8.6 (commencing with section 22970) of the California Business and Professions Code. The information will be used to determine if you meet the requirements to obtain and maintain a distributor's license to sell cigarettes or tobacco products. You must provide all the information we request.

**What happens if I don't provide the information?**

If your application is incomplete, we will not issue your license. Penalties may also apply if you do not provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

**Can anyone else see my information?**

Your information is covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies.

We may release to the public the information printed on your license, your license status, and names of business owners or partners.

With your written permission, we can release information regarding your account to anyone you designate.

**We may disclose information to the proper officials of the following agencies, among others:**

Upon request, the BOE must provide to the State Department of Health Services, the office of the Attorney General, a law enforcement agency, and any agency authorized to enforce local tobacco control ordinances, access to the Board's database of licenses issued to distributors for locations within the jurisdiction of that agency or law enforcement agency.

**Can I review my records?**

Yes. Please contact the Compliance Branch in Special Taxes and Fees by calling the telephone number or writing to the address listed below. If you need additional information, you may contact our Disclosure Officer in Sacramento by calling **916-445-2918**. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download the publication from our website at [www.boe.ca.gov](http://www.boe.ca.gov) or you may request a copy from our Taxpayer Information Section at **800-400-7115 (TTY:711)**.

**Who is responsible for maintaining my records?**

The Chief of Special Taxes and Fees, whom you may contact by calling **916-327-4207**, or writing to the address shown.

Chief, Special Taxes and Fees, MIC:57  
PO Box 942879  
Sacramento, CA 94279-0088

**CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003  
APPLICATION FOR DISTRIBUTOR'S LICENSE**

This application includes information needed to obtain a cigarette and tobacco products license under the California Cigarette and Tobacco Products Licensing Act of 2003, as well as a brief description of your responsibilities once the license is obtained. If you have specific questions about information contained in this application, please contact the Board of Equalization, Taxpayer Information Section at 800-400-7115 (TTY:711).

**WHAT IS THE CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003?**

On October 12, 2003, the State of California enacted the Cigarette and Tobacco Products Licensing Act of 2003 (Assembly Bill 71 [Chapter 890, Statutes 2003]) (the Act) which establishes a statewide licensing program under Division 8.6 (commencing with section 22970) of the California Business and Professions Code. The Act imposes licensing requirements on all retailers, wholesalers, and distributors of cigarettes or tobacco products and all manufacturers and importers of cigarettes.

**WHO IS REQUIRED TO OBTAIN AND MAINTAIN A DISTRIBUTOR'S LICENSE?**

In accordance with the Act, every distributor (defined in section 30011 of the Revenue and Taxation Code) is required to annually obtain and maintain a license from the BOE in order to engage in the sale of cigarettes or tobacco products in California.

**WHAT ARE THE REQUIREMENTS TO OBTAIN AND MAINTAIN A DISTRIBUTOR'S LICENSE?**

**File an Application.** Your application for a cigarette and tobacco products license must be accompanied by a fee of one thousand dollars (\$1,000) for each location at which cigarettes or tobacco products are or will be sold. After June 30, 2004, you must file an application on BOE-400-LD at least 30 days prior to commencing business at any location for which a license has not been issued.

In order to be eligible for a license under the Act, you must complete the attached application. Directions for completing the application are as follows:

1. **Type or print neatly in ink.** The application is organized in sections. To help issue your license quickly and accurately, be sure the information you include in each section is correct and legible.
2. **Be sure Section IV: Certification is completed by the owner, a partner, a corporate officer, an LLC member or manager with authority to complete and sign, or an authorized agent.** If the application is signed by an authorized agent, a properly completed power of attorney form must be attached.

**3. Specific Instructions for Filing Schedule A - Distributor's Business Locations.**

The Act prohibits the sale of cigarettes or tobacco products without first obtaining a license.

**Distributors with multiple sales locations:**

If you are a distributor with multiple sales locations, you are required to file the enclosed Schedule A with your application.

Review and correct the names and addresses for all business locations preprinted in columns A and B. In columns C and D, enter the telephone number and e-mail address of a contact person for each location at which cigarettes or tobacco products are or will be sold. In column E, enter "1" if sales of cigarettes or tobacco products will be made at this location. If you have additional locations, at which cigarettes or tobacco products are or will be sold, list them on the enclosed schedule and enter "1" in column E. (Attach additional pages if necessary.)

Count the number of locations from which you will be making sales of cigarettes or tobacco products and enter the total number of licenses required in the box at the bottom of column E, Schedule A, page 1. If all your locations are listed on page 1 of Schedule A, enter the total number on line 1, Section I: Cigarette and Tobacco Products License Fee Computation. If you have more sales locations than will fit on page 1 of Schedule A, add the totals from each page and enter the total from all pages on line 1, Section I: Cigarette and Tobacco Products License Fee Computation.

Multiply the number of locations entered on line 1, Section I: Cigarette and Tobacco Products License Fee Computation by the annual license fee shown on line 2 and enter the result on line 3. TOTAL AMOUNT DUE AND PAYABLE.

You should also include on Schedule A any additional locations at which you expect to begin selling cigarettes or tobacco products during this calendar year. If you open a new location after June 30, 2004, you must apply for and obtain a separate license for that location before selling cigarettes or tobacco products.

**Distributors with a single sales location:**

If you are a distributor with one sales location at which cigarettes or tobacco products are sold, you are not required to file Schedule A. Enter number "1" on line 1, Section I: Cigarette and Tobacco Products License Fee Computation. Multiply line 1 by the annual license fee on line 2 and enter the result on line 3. TOTAL AMOUNT DUE AND PAYABLE.

4. **Make Sure You Have the Documents You Need to Send With Your Application.** Please read the short checklist below. If you do not have the documents you need, please call the Taxpayer Information Section at 800-400-7115 (TTY:711).

**DOCUMENTS CHECKLIST**

- Power of Attorney form (if application is signed by an agent or you are using an agent's address for mailing purposes)
- Check, money order, or credit card payment
- Completed, signed application **including Schedule A** if you are a distributor with multiple locations

5. **Send in Application and Support Documents for Processing.** Make a copy of your completed application for your files, then mail the original application and required fee to the Board of Equalization, Special Taxes and Fees in the envelope provided, or to P.O. Box 942879, Sacramento, CA 94279-0088. Please be sure to sign your application and to include copies of all required documents. After review of your application, you will be issued a license for each qualified business location, or be notified if a license cannot be issued for any reason.

*Please Note:* Your application will not be processed if it is incomplete or if it is submitted without the total required fee and attachments.

**Is the information on my application available to the public?** Your records are generally covered by state laws that protect your privacy. However, some records are subject to public disclosure, such as the information printed on your license, names of owners or partners, your business address and your license status. See also privacy notice information.

**WHAT ARE YOUR RESPONSIBILITIES AS A HOLDER OF A DISTRIBUTOR'S LICENSE UNDER THE ACT?**

You must (1) maintain accurate and complete records relating to the sale of cigarettes and tobacco products, (2) retain purchase records, and (3) include specific information on each sales invoice. For specific requirements, please see California Business and Professions Code sections 22978.1, 22978.4, and 22978.5.

As of January 1, 2004, failure to maintain records and include required information on invoices is a misdemeanor punishable by a fine not to exceed five thousand dollars (\$5,000), or imprisonment not to exceed one year in a county jail, or both.

You are prohibited from purchasing cigarettes from a manufacturer who is not licensed pursuant to the Act, or any other person who is not licensed pursuant to the Act, or whose license has been suspended or revoked. You are also prohibited from selling cigarettes or tobacco products to a distributor, wholesaler, retailer, or any other person who is not licensed pursuant to the Act, or whose license has been suspended or revoked.

**You must provide the BOE with your electronic mail address on the application.** Upon suspension or revocation of any license issued pursuant to the Act, the BOE is required to notify licensed distributors by electronic mail within 48 hours of the suspension or revocation of that license. Consequently, all licensed distributors must provide the BOE and shall update, as necessary, an electronic mail address for purposes of making the notifications required under the Act.

**You must furnish all the requested information on the application.** If you do not provide the information requested on the application form, we will not be able to issue your license. In addition, the law provides penalties for persons furnishing fraudulent information. Any person who signs a statement pursuant to this application that asserts the truth of any material matter that he or she knows to be false is guilty of a misdemeanor punishable by imprisonment of up to one year in the county jail, or a fine of not more than one thousand dollars (\$1,000), or both.

**You must notify the BOE if you move, change ownership, or sell your business.** Your license is valid only for the type of ownership and location specified on the license. It is not assignable or transferable. A person who obtains a license as a distributor who ceases to do business, or who never commenced business, or whose license is suspended or revoked, shall notify the BOE immediately by writing to the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088, in order to make arrangements to surrender the license.

