

**APPLICATION FOR MANUFACTURER/IMPORTER
TOBACCO PRODUCTS LICENSE**

[FOID]	YOUR 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 (the Act) under Division 8.6 (commencing with section 22970 of the California Business and Professions Code). Assembly Bill 1749 (Statutes 2006, chapter 501) requires every manufacturer or importer of tobacco products to be licensed under the Act. Under the Act, every manufacturer or importer of chewing tobacco, snuff or other tobacco products must annually obtain and maintain a license to engage in the sale of tobacco products.

FILING REQUIREMENTS

You must complete and return this application to the BOE in order to obtain a manufacturer/importer tobacco products license. The application consists of page (S1) Section I: Tobacco Products Manufacturers and Importers License Fee Computation, and page (S2F) which includes Section II: Ownership Information; Section III: Business Information; Section IV: Requirements to Submit and Update BOE-400-LTI, *Schedule of Tobacco Products Brand Family Names*; and Section V: Certification. Your application will not be processed if it is incomplete or not signed under Section I and Section V. The 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, 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 application.**

SECTION I: TOBACCO PRODUCTS MANUFACTURER/IMPORTER LICENSE FEE COMPUTATION

- | | |
|--|----------|
| 1. Manufacturer and/or Importer of only chewing tobacco or snuff (\$10,000 fee) | 1. _____ |
| 2. Manufacturer and/or Importer of only tobacco products other than chewing tobacco or snuff (\$2,000 fee) | 2. _____ |
| 3. Manufacturer and/or Importer of both chewing tobacco or snuff and other tobacco products (\$10,000 fee) | 3. _____ |
| 4. TOTAL AMOUNT DUE AND PAYABLE (enter amount from line 1, 2, or 3) | 4. _____ |

Business type: (please check all that apply)

- Manufacturer Importer Tobacco Products Distributor

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.

YOUR SIGNATURE AND TITLE	EMAIL ADDRESS	TELEPHONE NUMBER	DATE
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Make check or money order payable to the State Board of Equalization.

Always write your account number on your check or money order. Make a copy of this document and any accompanying schedules 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. ENTER FULL CORPORATE, LIMITED LIABILITY COMPANY (LLC), OR ORGANIZATION NAME

3. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

4. CALIFORNIA CORPORATE OR LLC NUMBER/STATE OF INCORPORATION OR ORGANIZATION

SECTION III: BUSINESS INFORMATION

1. BUSINESS OR TRADE NAME <i>(DBA if any)</i>	EMAIL ADDRESS	BUSINESS TELEPHONE NUMBER ()	
2. BUSINESS ADDRESS <i>(do not list PO Box or mailing service)</i>	CITY	STATE	ZIP CODE
3. MAILING ADDRESS <i>(if different from No. 2 above)</i>	CITY	STATE	ZIP CODE
4. NAME OF BOOKKEEPER/ACCOUNTANT	ADDRESS	TELEPHONE NUMBER ()	
5. NAME OF REGISTERED AGENT FOR RECEIPT OF SERVICE OF PROCESS IN THIS STATE	ADDRESS	TELEPHONE NUMBER ()	
6. NAMES OF CORPORATE BANKS, SAVINGS AND LOANS, CREDIT UNIONS	ADDRESS	ACCOUNT NUMBER	TYPE OF ACCOUNT
7. PARENT CORPORATION <i>(DBA if any)</i>	ADDRESS		
8. OTHER ACCOUNT NUMBERS ISSUED TO YOU BY THE BOARD	ADDRESS		
9. BUSINESS RECORDS WILL BE MAINTAINED AT:			

SECTION IV: REQUIREMENTS TO SUBMIT AND UPDATE SCHEDULE OF TOBACCO PRODUCTS BRAND FAMILY NAMES

Pursuant to Chapter 4 of the California Business and Professions Code (commencing with section 22979.21), in order to be eligible for obtaining and maintaining a license, a manufacturer or importer must submit to the BOE a list of all tobacco product brands that they manufacture or import.

Please complete and submit with your application and certification BOE-400-LT1, *Schedule of Tobacco Products Brand Family Names*.

SECTION V: CERTIFICATION FOR MANUFACTURER/IMPORTER LICENSE

On behalf of the above manufacturer or importer, the undersigned certifies the following:

1. All of the information contained in the completed Application and Schedule of Tobacco Products Brand Family Names is complete, true, and correct.

Initial: _____ Date: _____

2. If the applicant is a "tobacco product manufacturer" as defined in subdivision (i) of section 104556 of the Health and Safety Code, the applicant certifies it is one of the following (check appropriate box):

A "participating manufacturer" as defined in subsection II(ji) of the "Master Settlement Agreement" (MSA),

OR

Is in full compliance with paragraph (2) of subdivision (a) of section 104557 of the Health and Safety Code.

Initial: _____ Date: _____

3. Applicant consents to jurisdiction of the California courts for the purpose of enforcement of the California Cigarette and Tobacco Products Licensing Act of 2003 and has appointed a registered agent for service of process and identified the registered agent to the BOE and the California Office of the Attorney General.

Initial: _____ Date: _____

4. Applicant waives any sovereign immunity defense that may apply to any enforcement action brought by the California Office of the Attorney General or the BOE to enforce this division, Sections 104555 to 104557, inclusive, of the Health and Safety Code, or Part 13 (commencing with Section 30001) of Division 2 of the Revenue Taxation Code, and regulations adopted thereto. In lieu of this waiver, a manufacturer or importer may file a surety bond with the California Office of the Attorney General.

If you choose not to waive sovereign immunity check this box:

Initial: _____ Date: _____

5. Applicant certifies that it shall file a monthly report to the BOE, in a manner specified by the BOE, which may include, but is not limited to, electronic media pursuant to California Business and Professions Code § 22979.21. The monthly report shall include, but is not limited to, the following:

(1) A list of all distributors licensed pursuant to section 22975 to which the manufacturer or importer shipped its tobacco products or caused its tobacco products to be shipped.

(2) The total wholesale cost of the products.

Initial: _____ Date: _____

6. Applicant understands and acknowledges that under California Business and Professions Code section 22980.1, no manufacturer shall sell cigarettes or tobacco products to a distributor, wholesaler, importer, or any other person who is not licensed or whose license has been suspended or revoked. Failure to comply with this section shall be a misdemeanor subject to penalties and fines pursuant to California Business and Professions Code section 22981.

Initial: _____ Date: _____

7. Applicant understands and acknowledges that under California Business and Professions Code section 22979.7, in addition to any other civil or criminal penalty provided by law, upon finding that a manufacturer or importer has violated any provision of the California Cigarette and Tobacco Products Licensing Act of 2003, the BOE may take the following actions:

(a) In the case of the first offense, the BOE may revoke or suspend the license or licenses of the manufacturer or importer pursuant to the procedures applicable to the revocation of a license set forth in section 30148 of the Revenue and Taxation Code.

(b) In the case of a second or any subsequent offense, in addition to the action authorized under subdivision (a), the BOE may impose a civil penalty in an amount not to exceed the greater of:

(1) Five times the retail value of the cigarettes or tobacco products defined as cigarettes under this section, or

(2) Five thousand dollars (\$5,000)

Initial: _____ Date: _____

CERTIFICATION

I certify that all the information provided in this application is 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 the county jail, or a fine of not more than five thousand dollars (\$5,000), or both the imprisonment and the fine.

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

SIGNATURE	TITLE	EMAIL ADDRESS
NAME (typed or printed)	TELEPHONE NUMBER	DATE

**CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003
APPLICATION FOR MANUFACTURER/IMPORTER TOBACCO PRODUCTS LICENSE**

This application includes information required to obtain a manufacturer/importer 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). From the main menu, select the option Special Taxes and Fees.

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 imposed licensing requirements on all retailers, wholesalers, and distributors of cigarettes or tobacco products and all manufacturers and importers of cigarettes.

On September 28, 2006, the State of California enacted additional sections to the existing Act (Assembly Bill 1749 [Chapter 501, Statutes 2006]) which established a statewide licensing requirement for all manufacturers and importers of tobacco products.

WHO IS REQUIRED TO OBTAIN AND MAINTAIN A MANUFACTURER/IMPORTER LICENSE?

In accordance with the Act, commencing May 1, 2007, every manufacturer and importer of tobacco products (defined in section 22971(d) of the Business and Professions Code and 30019 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 tobacco products in California.

WHAT ARE THE REQUIREMENTS TO OBTAIN AND MAINTAIN A MANUFACTURER/IMPORTER LICENSE?

File an Application. Your application for a tobacco manufacturer/importer license must be accompanied by a one-time fee of ten thousand dollars (\$10,000) if you are a manufacturer and/or importer of only chewing tobacco or snuff. If you are a manufacturer and/or importer of only tobacco products, excluding chewing tobacco or snuff, a one-time fee of two thousand dollars (\$2,000) is required with each application. However, if you are a manufacturer and/or importer of both chewing tobacco, snuff and other tobacco products, the one-time license fee is ten thousand dollars (\$10,000). You must file an application on BOE-400-LT at least 30 days prior to commencing business at your business location. In order to be eligible for a license under the Act, you must complete the attached application.

In order to be eligible for a license under this division, every manufacturer or importer shall do all of the following:

1. Submit to the BOE a list of all tobacco products brand that it manufactures or imports.
2. File a monthly report to the BOE, in a manner specified by the BOE, which may include, but is not limited to, electronic media. The monthly reports will include, but not be limited to: (1) A listing of all licensed distributors that received the manufacturer's or importer's tobacco products; (2) The total wholesale cost of the tobacco products.
3. Update its list of all tobacco products brands that it manufactures or imports whenever a new or additional tobacco product is manufactured or imported or a listed tobacco product is no longer manufactured or imported.
4. Consent to the jurisdiction of the California courts for the purpose of enforcement of this division and appoint a registered agent for service of process in this state and identify the registered agent to the BOE and the Office of the Attorney General.

How Do I Apply for a Manufacturer/Importer License?

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.

Step 1: Complete Your Application and Certification. Fill out the application and certification. If you need any help completing the form or have questions, please call our Taxpayer Information Section.

Step 2: 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 our 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 and BOE-400-LT1, *Schedule of Tobacco Products Brand Family Names*

Step 3: Send in Application and Certification 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. **Please Note: Your application will not be processed if it is incomplete or if it is submitted without the attachments.**

**CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003
APPLICATION FOR MANUFACTURER/IMPORTER TOBACCO PRODUCTS LICENSE**

Step 4: After We Review Your Application and Certification. After review of your application, you will be issued a license for your business location, or be notified if a license cannot be issued for any reason.

Tips for Completing Your Application and Certification.

Section I: Tobacco Products Manufacturer's/Importer's License Fee Computation

Enter amount from line 1, 2, or 3 on line 4 (TOTAL AMOUNT DUE AND PAYABLE).

Section II: Ownership Information

Items 1 through 4: Ownership Information

Check your type of ownership and corporations must enter their corporation number and state of incorporation.

Section III: Business Information

Enter the address of your physical location here. Do not enter a Post Office Box, mailing service, or an agent or bookkeeper address.

Section IV: Requirements to Submit and Update Schedule of Tobacco Products Brand Family Names

Complete the attached BOE-400-LT1, *Schedule of Tobacco Products Brand Family Names*. Make a copy of your completed schedule for your files, then mail the original with your application and certification.

Section V: Certification

Be sure Section V is completed by the owner, a partner, a corporate officer, an LLC member or manager with authority to complete and sign, or authorized agent. If the application is signed by an authorized agent, a properly completed power of attorney form must be attached.

WILL I NEED TO APPLY FOR ANY OTHER PERMITS?

You may need to obtain a seller's permit from the Sales and Use Tax Department or a distributor's license from Special Taxes and Fees before we can issue your Manufacturer/Importer Tobacco Products license. A separate license is required if you are a manufacturer or importer of cigarettes. For more information, you may call the Taxpayer Information Section at 800-400-7115 (TTY: 711).

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 my responsibilities as the holder of a Manufacturer's/Importer's Tobacco Products License?

Every Manufacturer or Importer of tobacco products holding a license is prohibited from selling tobacco products to a distributor, wholesaler, importer, or any other person who is not licensed pursuant to the Act, or whose license has been suspended or revoked. As a licensed manufacturer or importer, you must (1) maintain accurate and complete records relating to the sale of your tobacco products and (2) retain certain purchase records and (3) include specific information on each invoice for sale. For specific requirements, please see California Business and Professions Code Sections.

Starting May 1, 2007, failure to maintain records and include certain information on invoices is punishable as a misdemeanor, punished by a fine not to exceed five thousand dollars (\$5,000), or imprisonment not to exceed one year in a county jail, or both the fine and imprisonment.

You must furnish all the requested information on the application and certification. If you do not provide the information required on the application and certification form, we may not be able to register you or issue your license. In addition, the law provides penalties for persons furnishing fraudulent information. Any person who signs a statement pursuant to this application and certification that asserts the truth of any material matter that he or she knows to be false is guilty of a misdemeanor.

You must notify the BOE if you move, change ownership, or sell your business. Your license is valid only for the type of entity and location specified on your application. You must notify the BOE of any change in ownership or location. You must also notify the BOE immediately, in writing, if you discontinue business in order to make arrangements to surrender your license. A license issued to a manufacturer or importer is only valid with respect to the manufacturer or importer designated on the license and may not be transferred or assigned to another manufacturer or importer.

CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003
APPLICATION AND CERTIFICATION FOR
MANUFACTURER/IMPORTER 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 Manufacturer/Importer Tobacco Products license to manufacture or import 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 BOE's database of licenses issued to manufacturers or importers 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 or you may request a copy from our Taxpayer Information Section at **800-400-7115 (TTY: 711)**.

Who is responsible for maintaining my records?

You may contact the Deputy Director of Special Taxes and Fees at the address or telephone number listed below.

Deputy Director
Property and Special Taxes Department
PO Box 942879
Sacramento, CA 94279-0063
800-400-7115 (TTY: 711)