BOE-400-LWR (S1F) REV. 3 (11-11)

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

RENEWAL APPLICATION FOR WHOLESALER'S CIGARETTE AND TOBACCO PRODUCTS LICENSE

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

READ INSTRUCTIONS BEFORE PREPARING

[FOID]

YOUR ACCOUNT NO.

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

CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003

GENERAL INFORMATION

The State 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 wholesaler of cigarettes or tobacco products in this state to be licensed by the BOE. Under the Act, every wholesaler 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 maintain your cigarette and tobacco products license. This application must be postmarked on or before the due date. The renewal application consists of page (S1F) Section I: Cigarette and Tobacco Products License Renewal Fee Computation; page (S1B) which includes Section II: Cancellation Notice; Section III: Business Change; Section IV: Additional Information; Section V: Signature; and Schedule A, (if enclosed). **Your renewal application will not be processed if it is incomplete or not signed under Section I and Section V**. The completed renewal application must be accompanied by a remittance payable to the State Board of Equalization for the amount of the license renewal fee due.

STORAGE LOCATIONS

If you are storing cigarettes and/or tobacco products at a California location other than your sales location, please refer to Section IV on the second page.

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 eServices tab and log in to make a payment. To pay by credit card, go to our website or call 800-272-9829 (TTY:711). **Be sure to sign and mail your application**.

SECTION I: CIGARETTE AND TOBACCO PRODUCTS LICENSE RENEWAL FEE COMPUTATION

1. Enter the total number of business locations for renewal that you operate at which cigarettes or tobacco products are sold (from Schedule A if more than one location) — 1. _____

2. Annual license renewal fee per business location — 2. $1,000.00

3. TOTAL AMOUNT DUE AND PAYABLE (*multiply line 1 x line 2*) — 3. _____

☐ Check box only if you have completed Section II and/or Section III of this form.

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.

SIGNATURE	PRINT NAME AND TITLE	EMAIL ADDRESS / TELEPHONE ( )	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: CANCELLATION NOTICE *(complete this section if you will not be renewing your Wholesaler's Cigarette and Tobacco Products License)*

☐ I am no longer in business. Date business discontinued: _____

Please provide your current daytime telephone number and address: _____

SECTION III: BUSINESS CHANGE *(complete this section **only** if the information preprinted on the front of this application or on the enclosed Schedule A, if applicable, is incorrect or if there has been a change in the ownership of the business)*

1. PLEASE CHECK TYPE OF NEW 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. NEW CORPORATION/LLC NAME AND NUMBER *(list names of corporate/LLC officers, members or managers below)*

3. NEW OWNER/PARTNER/PRESIDENT NAME

4. NEW BUSINESS OR TRADE NAME/DBA

5. NEW LOCATION OF BUSINESS *(do not use a PO Box or agent's address for location of business)*	DAYTIME TELEPHONE NUMBER ( )
6. NEW MAILING ADDRESS *(if different from business location; do not enter agent's address here)*	DAYTIME TELEPHONE NUMBER ( )

7. NEW AGENT/BOOKKEEPER NAME	8. NEW AGENT/BOOKKEEPER TELEPHONE NUMBER ( )

9. NEW AGENT/BOOKKEEPER MAILING ADDRESS

10. LIST ALL OF YOUR ADDITIONAL STORAGE LOCATIONS *(attach additional page if necessary)*

☐ Please use this address as my mailing address *(check box and attach signed power of attorney form to use agent address for the account mailing address)*.

SECTION IV: ADDITIONAL INFORMATION

If you are storing cigarettes and/or tobacco products at a California location other than your sales location, please list all storage locations *(attach additional page if necessary)*. _____

SECTION V: SIGNATURE *(this section must be completed if you made changes to Section II or III)*

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. 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 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

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. You may visit the BOE website at *www.boe.ca.gov* or call the Taxpayer Information Section at 800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.

BOE-400-LWR (S2) REV. 3 (11-11)

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003
SCHEDULE A - WHOLESALER'S BUSINESS LOCATIONS RENEWAL

ACCOUNT NUMBER: OWNER NAME: PERIOD:

	A BUSINESS NAME *(must provide if not listed below)*	B BUSINESS ADDRESS	C TELEPHONE NUMBER *(including area code)*	D EMAIL ADDRESS	E ENTER 1 IF CIGARETTE OR TOBACCO PRODUCTS WILL BE SOLD AT THIS LOCATION

TOTAL NUMBER OF LICENSES REQUIRED:

CLEAR PRINT