

# Cigarette Distributor Licensing and Tax Stamp Guide

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## Preface

This publication is designed to help cigarette distributors understand the California Cigarette and Tobacco Products Licensing Program and the Cigarette Tax Stamp Program. It provides general information on cigarette and tobacco products taxes, how to become a licensed cigarette distributor, and how to purchase California cigarette tax stamps.

If you cannot find the information you need about purchasing cigarette tax stamps in this publication, please call the Stamp Desk at 1-916-341-6923. Representatives are available to assist you Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), excluding state holidays. If you have general tax questions, please see [page 9](#) for contact information.

*Note:* This publication summarizes the law and applicable regulations in effect when the publication was written as noted on the cover. Changes in the law or regulations may have occurred since that time. If there is a conflict between the text in this publication and the law, decisions will be based on the law and not on this publication.

## Introduction to cigarette taxes and distributor licenses

### What is a cigarette?

Under California law ([Revenue and Taxation Code section 30003](#)), a cigarette is defined as a rolled product for smoking of any size or shape that:

- Is made of any tobacco, flavored or not, and
- Has a wrapper made of paper or another material.

Effective April 1, 2017, little or small cigars are no longer considered cigarettes and now fall under the definition of “tobacco products.” A cigarette tax stamp is no longer required to be affixed to a pack of little or small cigar. Distributions of little or small cigars must be reported as tobacco products on the tobacco products tax return by the distributor.

Products wrapped in tobacco or with a cover made mostly of tobacco are not cigarettes when they weigh more than three pounds per thousand sticks (for example, cigars).

### Which California excise taxes apply to cigarettes? How are they paid?

Cigarettes are subject to the *cigarette tax* and the *cigarette and tobacco products surtaxes*. Cigarette distributors pay the tax and surtax to the State of California by purchasing cigarette tax stamps. Distributors must attach a stamp to each package of cigarettes before distributing it. Distributors receive a purchase discount to help offset the costs of applying the stamps. Distributors may include the cost of the stamps in the amounts they charge their customers. For current cigarette tax rates, please see [www.boe.ca.gov/sptaxprog/tax\\_rates\\_stfd.htm](http://www.boe.ca.gov/sptaxprog/tax_rates_stfd.htm).

*Important note:* It is against the law to place a California cigarette tax stamp on any cigarette package unless the manufacturer and brand family are listed in the California Tobacco Directory located on the Office of the Attorney General’s website. For more information, see [www.oag.ca.gov/tobacco/directory](http://www.oag.ca.gov/tobacco/directory).

### Who is considered a cigarette distributor? What permits and licenses are required?

A cigarette distributor is a person or company that makes the first distribution of untaxed cigarettes in this state. In general, distributors purchase cigarettes before any tax is due, affix stamps to each package of cigarettes, then sell those stamped cigarette packages to wholesalers, retailers, and other distributors. Anyone who distributes cigarettes in California must register with the Board of Equalization (BOE) as a cigarette distributor.

### *Seller's permit and distributor license requirements*

You must apply for a seller's permit and two types of distributor licenses:

- *Cigarette Distributor's License.* You need this license to distribute cigarettes, purchase tax stamps, and file monthly returns or reports that detail your cigarette distributions. You must apply for and obtain a license for each place of business at which you engage in the business of distributing cigarettes or tobacco products. To obtain this license, you must apply with the BOE and post a minimum of \$1,000 security (see additional security information for deferred payments on page 4). Acceptable forms of security include cash deposits, surety bonds, letters of credit, deposit accounts in banks, and state and federal credit union shares. There is no renewal requirement for this license, but the BOE may suspend or revoke it if you do not comply with the requirements of the tax law.
- *Cigarette and Tobacco Products Distributor's License.* You need this license to purchase and maintain untaxed cigarettes, and to sell cigarettes in California. You need a license for each business location at which you will engage in the business of distributing cigarettes. A Cigarette and Tobacco Products Distributor's License is valid for a calendar year upon payment of an application fee, is not transferable, and must be renewed annually. A license fee payment is required for each location at initial registration, every year at the time of renewal, and may not be prorated. For more information regarding the fee rates, please visit the BOE's website at [www.boe.ca.gov/sptaxprog/tax\\_rates\\_stfd.htm](http://www.boe.ca.gov/sptaxprog/tax_rates_stfd.htm).

You can apply online for accounts, licenses, or permits using the BOE's online registration system, available on the BOE's website at [www.boe.ca.gov](http://www.boe.ca.gov). Online registration is also available in the BOE's field offices. Please contact our Customer Service Center for assistance at 1-800-400-7115 (TTY:711).

## Reporting requirements as a licensed distributor

### Filing requirements for licensed distributors

All licensed distributors are required to file returns or reports along with the accompanying schedules, which are due on or before the 25th of the month following the reporting period. Tax returns and reports must be filed even if no transactions were made during the reporting period. All records must be kept and maintained at the distributor's licensed premises in California unless another location has been approved by the BOE. Returns or reports along with the accompanying schedules can be filed electronically.

### PACT Act Requirements for California Licensed Cigarette and Tobacco Products Distributors

The federal [Prevent All Cigarette Trafficking Act of 2009](#) (PACT Act) requires all persons who sell, transfer, or ship for-profit cigarettes or smokeless tobacco products

(chew and snuff) in interstate commerce to register and file monthly reports with the tobacco tax administrator of the state into which shipment is made no later than the 10th day of each month.

Interstate commerce is defined as commerce between a state and any place outside the state, commerce between a state and any Indian Country in the state, or commerce between points in the same state but through any place outside the state or through any Indian Country. These provisions apply to California's tribal reservations, as well as to both in-state and out-of-state distributors shipping cigarettes and smokeless tobacco into California.

You are required to file PACT Act reports with the BOE and the California Office of the Attorney General if you are a licensed California cigarette and tobacco products distributor physically located outside of California and you ship taxed or untaxed cigarettes or smokeless tobacco products into California, or you are physically located and licensed in California and make distributions to any Indian Country in California.

For additional information and to access the PACT Act reports, you may download [Special Notice L-298, PACT Act Requirements for California Licensed Cigarette and Tobacco Products Distributors](#), on the BOE's website at [www.boe.ca.gov/sptaxprog/cig\\_n\\_tob\\_prod\\_tax.htm](http://www.boe.ca.gov/sptaxprog/cig_n_tob_prod_tax.htm).

## Purchasing cigarette tax stamps

### How do I register to become a tax stamp purchaser?

To purchase cigarette tax stamps from the BOE, you must be a licensed cigarette distributor and have a stamping machine. You must register to become an authorized cigarette tax stamp purchaser.

To register, you must complete and submit BOE-400-ACTS, *Application for Licensed Cigarette Distributor to Register Cigarette Tax Stamp Purchaser*. This form will be mailed to you upon approval of your online registration. This form is not available on the BOE website. If you need to obtain this form, please call the Stamp Desk at 1-916-341-6923.

The registration requirement protects you by making sure that only authorized representatives can make purchases that will be charged to your account. Your application must designate a specific person to make purchases for you. If you wish to authorize more than one person to make stamp purchases, you must submit a separate application for each person. Each authorized purchaser will have a unique User ID and password.

Send your completed application to the address below or fax to the Stamp Desk at 1-916-327-6235.

Cigarette Tax Stamp Program, MIC:41  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0041

### *Registration confirmation*

If you provide an email address on your stamp purchaser application, the BOE will email you to confirm your cigarette tax stamp purchaser registration. The BOE will send two email messages: one for your User ID and one for your password.

If you do not provide an email address, we will send you two letters: one to confirm your cigarette tax stamp purchaser registration and a separate letter with your User ID.

### **How do I obtain stamping equipment?**

You can purchase or lease two types of stamping machines depending on the volume of stamps you will affix. Vendors of both machines can assist you with your equipment needs and installation requirements (wiring, data lines, air compressors). Please contact United Silicone at 1-800-639-3799 for a high-volume stamping machine. For a low-volume stamping machine, please contact Form 10 Group at 1-408-988-0110.

### **Are there cigarette tax stamp purchasing options?**

Yes. At the time you register as a cigarette distributor, you must choose to purchase stamps on a *cash basis* or a *deferred payment basis* (on credit).

If you choose the deferred payment option, you must complete and submit [BOE-356, Cigarette Distributor's Application for Deferred Payment Option](#). You can access BOE-356 from the BOE's website or contact the Stamp Desk at 1-916-341-6923 to have the form faxed or mailed to you.

If your application is approved you will be notified in writing of the credit limit and effective start date for your deferred payments. You will also be notified in writing if your application is not approved.

*Please note:* You can only choose one option for payment. Once approved, you will be required to purchase stamps under the authorized option for at least one year from the date the election is made.

The following deferred payment options are available:

- **Monthly Payments**—If you elect this option, the BOE requires security equal to no less than 70 percent of the amount that may be deferred. Your payments are due on the 25th day of the month following the month in which you purchase stamps.
- **Twice-Monthly Payments**—If you elect this option, the BOE requires security equal to no less than 50 percent of the amount that may be deferred. Your payments are due on the 5th and 25th days of the month following the month in which you purchase stamps.
- **Weekly Payments**—If you elect this option, the BOE requires security equal to no less than 25 percent of the amount that may be deferred. Your payments are due on Wednesday of the following week in which you purchase stamps.

However, upon authorization, no additional security is required if you meet *all* of the following criteria:

- Your average monthly purchase of stamps for the previous 12 months did not exceed seventy-two thousand (72,000) stamps.
- You have been licensed with the BOE for a minimum of five years.
- You are in good standing (no late payments or filing of returns/reports) for the last three consecutive years.
- You provide to the BOE and update, as necessary, an email address for the purpose of receiving payment information, including, but not limited to, amounts owing for stamps and meter register settings purchased.

Acceptable forms of security include cash deposits, surety bonds, letters of credit, deposit accounts in banks, and state and federal credit union shares.

### *Penalties apply to late deferred payments*

A ten percent penalty and interest charge will apply to late payments. We may immediately suspend your privilege to purchase stamps on the deferred payment basis or reduce your credit limit if you do not pay in full by the due date.

### **How do I order cigarette tax stamps?**

After you become a registered cigarette tax stamp purchaser, you may order tax stamps directly from the BOE's website at [www.boe.ca.gov](http://www.boe.ca.gov) or you may fax **BOE-663-ACTS**, *California Cigarette Tax Stamp Purchase Order* to the Stamp Desk at 1-916-327-6235.

In either case, you need your User ID to place an order. If you forget your User ID or password, please contact the Stamp Desk at 1-916-341-6923. The Stamp Desk will provide you your User ID and reset your password if necessary.

### *Ordering online*

To order online, you must have a valid email account, User ID, and password. The first time you log into the stamp purchasing system, you will be required to change your password. Please be sure to write it down.

You can also change your User ID and password at any time by selecting the *Change User ID/Password* link from the menu bar. If you forget your password, please select the *Forgot Password* link and follow the instructions. After logging into the stamp purchasing system, complete the appropriate fields to purchase the stamps.

### *Ordering by fax*

You may order stamps by faxing a copy of **BOE-663-ACTS**, *California Cigarette Tax Stamp Purchase Order*, sent to you when your purchaser registration is confirmed. Additional copies are available on the website at [www.boe.ca.gov](http://www.boe.ca.gov). Please sign the stamp purchase order form and include your User ID.

Fax the form to 1-916-327-6235, and confirm receipt of the order by calling the Stamp Desk at 1-916-341-6923.

Stamp purchase orders received before 10:00 a.m. (Pacific time) will be processed the same day. Your stamps will be shipped by the manufacturer after your order is approved

*Please note:* The stamp manufacturer will not process stamp purchase orders on certain holidays. To make sure you have an uninterrupted supply of cigarette tax stamps, please place your stamp purchase order with the Stamp Desk *at least two business days* before a holiday. You can find the holiday schedule on the BOE's website at [www.boe.ca.gov/sptaxprog/pdf/holiday\\_sched.pdf](http://www.boe.ca.gov/sptaxprog/pdf/holiday_sched.pdf).

## What options should I consider as I place my stamp purchase order?

### *Stamp denominations*

Stamps are sold in the denominations noted below and only in full rolls (the denomination number refers to the number of cigarettes in the package). Your stamp purchase order must indicate the number of rolls you need in each denomination.

- Large roll of 20 denomination: 30,000 stamps per roll  
(For high volume stamp machines only)
- Small roll of 20 denomination: 1,200 stamps per roll  
(For low volume stamp machines)
- Small roll of 25 denomination: 1,200 stamps per roll  
(For low volume stamp machines)

### *Stamp discount*

Cigarette tax stamps are sold to licensed distributors less a discount of 0.085 percent, which is capped at the first \$1.00 of the cost of each stamp. This discount is to help offset the cost of affixing cigarette tax stamps.

### *Shipping options*

The stamp manufacturer will ship your cigarette tax stamps within one business day from the date we approve your stamp purchase order. You must select one of two shipping options on the stamp purchase order or online order form. If you require shipping by both methods, you must submit a separate stamp purchase order for each method. If you do not select an option, the stamp manufacturer will use the standard shipping option.

- **Standard option.** After your stamp purchase order is approved, you will receive your stamps within three business days of the shipping date. There is no shipping charge for this option.
- **Expedited option.** After your stamp purchase order is approved, you will receive your stamps within one business day of the shipping date. There is an additional charge for this shipping option. The stamp manufacturer will bill you separately for the additional cost. Contact the stamp manufacturer at 1-630-682-6271 for the cost of expedited shipping to your area.

### How do I pay for the stamps?

You must make all payments for tax stamps through Bank of America. To make payment arrangements, please contact the Stamp Desk at 1-916-341-6923.

### How can I determine the status of my order?

For online orders, log on to the BOE's website at [https://efile.boe.ca.gov/boe/boe\\_login.jsp](https://efile.boe.ca.gov/boe/boe_login.jsp). Only those who are registered with the BOE as authorized cigarette tax stamp purchasers will be able to check the status of the online orders. You may also call the Stamp Desk at 1-916-341-6923 for faxed or online orders.

## Maintaining your cigarette distributor account

### User ID and password

#### *If you order online*

As previously stated, when you first log on to the cigarette tax stamp purchasing system, you will be required to change your password. Please make note of the new password.

You can also change your User ID and password on the BOE's website at any time by selecting the *Change User ID/Password* link from the menu bar. If you forget your password, please select the *Forgot Password* link and follow the online instructions.

#### *If you order by fax*

If you use purchase orders and forget your User ID, please call the Stamp Desk at 1-916-341-6923.

### Authorized purchasers

You must maintain authorizations that allow one or more designated individuals to purchase stamps for your cigarette distributor account. To add authorized purchasers, please submit BOE-400-ACTS, *Application for Licensed Cigarette Distributor to Register Cigarette Tax Stamp Purchaser*. This form is not available on the BOE website. To obtain the form, please call the Stamp Desk at 1-916-341-6923.

To remove authorized purchasers, please submit a request in writing to the Stamp Desk, see address under "*For more information.*" Your request should include your business name, cigarette distributor account number, authorized purchaser's name, authorized purchaser's email address, and name and signature of the distributor's principal owner or authorized representative.

### Changes of mailing or email addresses

You must inform the BOE, in writing, of any changes to your business or email address. Please complete a [BOE-345-SP](#), *Notice of Business Change*, and follow the instructions.

### Changes to your data communications network

The stamp machines are synchronized daily with the BOE's Data Management System through a high-speed data line. If you plan to make changes to your data communications network, please call SICPA Customer Service at 1-800-313-2790. Staff can help guide you through any changes or adjustments to the stamping machine.

## Important information regarding tax stamps

### How to initiate a claim for refund for California cigarette tax stamps

You must file a claim for refund for the California tax stamps affixed to cigarette packs which have become unfit for use or unsalable and need to be returned to the manufacturer. You must submit your claim in writing to the Appeals and Data Analysis Branch (ADAB), State Board of Equalization, P.O. Box 942879, Sacramento, CA, 94279-0033. You may also submit your claim for refund by fax to 1-916-323-9497, or by email to [adab@boe.ca.gov](mailto:adab@boe.ca.gov).

The claim for refund request must state the number and denomination of California tax stamps affixed to the packages of cigarettes, and the reason for refund. The claim for refund must list the number of packs by brand family in the request.

Upon receiving your claim for refund request, you will be contacted by BOE staff to arrange for an onsite verification of the cigarette tax stamps affixed to unfit or unsalable packages of cigarettes. Prior to the onsite verification, you must physically sort the packages of cigarettes in open cartons by brand family. In addition, you must also have staff available during the onsite verification to void the tax stamps using an indelible marker. After BOE staff performs the verification, you will return the verified stamped packages of cigarettes to the manufacturer. You must then provide a copy of the manufacturer's credit memorandum or affidavit to the BOE before your claim for refund can be processed.

If the stamped packages of cigarettes are not returned to the manufacturer for destruction, the product must be destroyed in the presence of a BOE employee or your claim for refund will be denied. Destruction of product may include, but is not limited to, shredding, cutting, burning, or depositing directly into a landfill.

Distributors that wish to return unaffixed tax stamps for a refund are advised to file a claim for refund and make arrangements to return the stamps to the BOE. Distributors must request a refund of the tax stamps in writing to: Appeals and Data Analysis Branch, P.O. Box 942879, Sacramento, CA 94279-0033, fax your request to: 1-916-323-9497, or email their claim for refund to [adab@boe.ca.gov](mailto:adab@boe.ca.gov).

### Destruction of unstamped cigarettes

If you destroy unstamped cigarettes without a BOE witness present, you may be liable for any unpaid excise tax. Please contact us before you destroy unstamped cigarettes to make sure that you receive proper credit on your cigarette inventory. To make arrangements for a BOE employee to be present for the destruction, please call 1-916-323-6361 or email [adab@boe.ca.gov](mailto:adab@boe.ca.gov).

### Defective/noncompliant stamps

In the event that you have defective or noncompliant stamps, you should promptly notify the stamp manufacturer at 1-630-682-6271 and make arrangements to have a technician from the manufacturer validate the problem with the defective stamps. You should also notify the Stamp Desk at 1-916-341-6923.

If the manufacturer's technician determines that the stamps cannot be used, you should complete a [BOE-413-ACTS](#), *Cigarette Distributor's Report of Returned Stamps*, for **each** roll of defective or noncompliant stamps and have the technician sign and date each form.

Fax the completed BOE-413-ACTS, *Cigarette Distributor's Report of Returned Stamps*, to the Stamp Desk at 1-916-327-6235.

Retain a copy for your records. Enclose the original with the defective stamps that are being returned to the stamp manufacturer. The stamp manufacturer will coordinate with you on how the defective stamps will be replaced.

## For more information

### Cigarette tax stamp questions

If you have specific questions regarding cigarette tax stamps or need to make changes to your authorized purchaser, please contact:

Cigarette Tax Stamp Program, MIC:41  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0041  
Telephone: 1-916-341-6923 (Stamp Desk)  
Fax: 1-916-327-6235

## FOR MORE INFORMATION

For additional information or assistance with how the Cigarette and Tobacco Products Tax Law and Cigarette and Tobacco Products Licensing Act apply to you or your business, please take advantage of the resources listed below.

### CUSTOMER SERVICE CENTER

1-800-400-7115

TTY:711

Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. In addition to English, assistance is available in other languages.

### FIELD OFFICES

City	Area Code	Number
Bakersfield	1-661	395-2880
Culver City	1-310	342-1000
El Centro	1-760	352-3431
Fairfield	1-707	427-4800
Fresno	1-559	440-5330
Glendale	1-818	543-4900
Irvine	1-949	440-3473
Norwalk	1-562	466-1694
Oakland	1-510	622-4100
Rancho Cucamonga	1-909	257-2900
Rancho Mirage	1-760	770-4828
Redding	1-530	224-4729
Riverside	1-951	680-6400
Sacramento	1-916	227-6700
Salinas	1-831	754-4500
San Diego	1-858	385-4700
San Francisco	1-415	356-6600
San Jose	1-408	277-1231
Santa Clarita	1-661	222-6000
Santa Rosa	1-707	576-2100
Ventura	1-805	677-2700
West Covina	1-626	480-7200

### Out-of-State Field Offices

Chicago, IL	1-312	201-5300
Houston, TX	1-713	739-3900
New York, NY	1-212	697-4680
Sacramento, CA	1-916	227-6600

### Motor Carrier Office

W. Sacramento, CA	1-800	400-7115
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### INTERNET

[www.boe.ca.gov](http://www.boe.ca.gov)

You may visit the BOE's website to find many helpful resources to help you understand how the law applies to you or your business.

You can also verify seller's permit numbers and certain BOE licenses or accounts on the BOE website (look for "Verify a Permit/License") or call our toll-free automated verification service at 1-888-225-5263.

Multilingual versions of publications are available on the BOE's [website](http://www.boe.ca.gov) at [www.boe.ca.gov](http://www.boe.ca.gov).

Another good resource—especially for starting businesses—is the California Tax Service Center at [www.taxes.ca.gov](http://www.taxes.ca.gov).

### BULLETINS AND NEWSLETTERS

The BOE publishes a quarterly Tax Information Bulletin (TIB) and an annual Special Taxes and Fees Newsletter. These include articles on the application of the law to specific types of transactions, announcements regarding new and revised publications, and other articles of interest. You can find current and archived TIBs and newsletters on the BOE's website at [www.boe.ca.gov/news/tibcont.htm](http://www.boe.ca.gov/news/tibcont.htm) and [www.boe.ca.gov/news/newsletters.htm](http://www.boe.ca.gov/news/newsletters.htm). Sign up for the BOE updates list and receive notifications when the latest issues of the TIB and newsletters have been posted to BOE's website.

### FOR QUESTIONS REGARDING YOUR ACCOUNT

Please contact the Customer Service Center at 1-800-400-7115 (TTY:711); select the option "Special Taxes and Fees" from the main menu, followed by the appropriate option.

### WRITTEN TAX ADVICE

For your protection, it is best to get tax advice in writing. You may be relieved of tax or fee, penalty, or interest charges that are due on a transaction if we determine that we gave you incorrect written advice regarding the transaction and that you reasonably relied on that advice in failing to pay the proper amount of tax or fee. For this relief to apply, a request for advice must be in writing, identify the taxpayer or feepayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Please visit the BOE's website at: [www.boe.ca.gov/info/email.html](http://www.boe.ca.gov/info/email.html) to email your request. You may also send your request in a letter to: Special Taxes and Fees, MIC:31, State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0031.

### TAXPAYERS' RIGHTS ADVOCATE

If you would like to know more about your rights as a taxpayer or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), please see *Understanding Your Rights as a California Taxpayer*, [publication 70](#) or contact the [Taxpayers' Rights Advocate Office](#) for help at 1-916-324-2798 (or toll-free, 1-888-324-2798). Their fax number is 1-916-323-3319.

If you prefer, you can write to: Taxpayers' Rights Advocate, MIC:70; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0070.

## Regulations, forms, and publications

Selected regulations, forms, and publications that may interest you are listed below. A complete listing of [regulations](#), [forms](#), and [publications](#) appears on the BOE [website](#). Multilingual versions of our publications and other multilingual outreach materials are also available at [www.boe.ca.gov/languages/menu.htm](http://www.boe.ca.gov/languages/menu.htm).

### **Regulations**

[Cigarette and Tobacco Products Licensing Act Regulations](#)

[Cigarette and Tobacco Products Tax Regulations](#)

### **Publications**

[78, Sales of Cigarettes and Tobacco Products in California—License Requirement for Retailers](#)

[152, Cigarette and Tobacco Products Inspections](#)

[201, Special Taxes and Fees Newsletter](#)

[403, California's Counterfeit-Resistant Cigarette Tax Stamp](#)

### **Forms**

[BOE-356, Cigarette Distributor's Application for Deferred Payment Option](#)

[BOE-413-ACTS, Cigarette Distributor's Report of Returned Stamps](#)

[BOE-663-ACTS, California Cigarette Tax Stamp Purchase Order](#)

Publicaciones disponibles en su idioma  
以您的母語出版的出版物  
Các Ấn Phẩm Có Sẵn Trong Ngôn Ngữ Của Quý Vị  
귀하의 언어로 된 간행물이 있습니다

State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0001