

## For more information...

The following publications are available on the BOE website:

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

- BOE-400-LR *Application for Retailer's Cigarette and Tobacco Products License*
- BOE-438 *Can Retailers Purchase Cigarette and Tobacco Products over the Internet or from an Unlicensed Supplier?*
- Pub 78 *Sales of Cigarettes and Tobacco Products in California*
- Pub 93, *Cigarette and Tobacco Product Taxes*

The Board has several publications related to the sale of cigarette and tobacco products in California and can be viewed on the Board's website. Some of these publications are also available in multiple languages.

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## For more information...cont.

- Pub 152 *Cigarette and Tobacco Product Inspections*
- Pub 161 *Criminal Citations Include a Civil Administration Process*
- Pub 403 *New California Counterfeit-Resistant Cigarette Tax Stamp*
- Pub 407 *Master Settlement Agreement*
- Pub 429 *Flavored Cigarettes Banned in the United States*

**Note:** Some publications are available in multiple languages.

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## E-mail Notifications

- To get the latest information on law changes or updates related to the sales of cigarette and tobacco products, you can register for E-mail notification at the BOE website. As information becomes available, notices will be automatically e-mailed to you.



<http://www.boe.ca.gov/sptaxprog/etfd/index.htm>

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To receive notices with the latest tax information related to the sales of cigarette and tobacco products in California, you can register for e-mail notifications through the Board's website. Once registered, notices will be automatically e-mailed to you with new information such as tobacco tax rate changes, reinstatement fee requirements, or other related information.

## Contact information...

- **For information regarding licenses, civil citations, petitions, or appeals:**

Special Taxes & Fees Division, MIC:88  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0088

Phone: 800-400-7115  
Fax: 916-323-9297

- **For information regarding inspections, seizures, or criminal citations:**

Investigations Division, MIC:42  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0042

Phone: 916-324-0105  
Fax: 916-324-1578

For more information, or if you have questions regarding licensing, civil citation status, petitions for recovery of property seized, or appeals, you may contact the Special Taxes and Fees Division.

For additional information or questions regarding inspections, seizures, or criminal citations, you may contact the Investigations Division.

Thank you for taking the time to review this online information. We hope the presentation has been both useful and informative. If you wish to attend an instructor-led class on this same topic, please check the Board's Free Tax Seminar website for currently scheduled classes.