

INVOICES

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- Distributors and Wholesalers are required to maintain the last 12 months of purchase and sales invoices on the business premises, and a total of 4 years *on or off* premises.

Note: Invoice requirements do not apply to electronic smoking/vaping devices such as e-cigarettes, their components, parts, or accessories.

- Failure to have 12 months of cigarette and OTP invoices on the premises may result in a citation.
- Invoices are used to:
 - reconcile inventory and verify excise taxes were paid on all OTP,
 - reconcile a Distributor's untaxed cigarettes and OTP to returns filed with the BOE, and
 - ensure they contain all the required information.



A valid sales/purchase invoice must be legible and contain the following:

- The seller's name, address, telephone number, license number, and amount of excise taxes due or paid.

Distributors may use the statement:
"All California cigarette and tobacco product taxes are included in the total amount of this invoice."

- Itemized list of cigarettes and OTP sold and date of the sale.
- The purchaser's name, address, and license number.

On Time DISTRIBUTION

123 LeSale Avenue
 Anytown, CA 95000
 916-555-5555
 LD Q ET 90-000000

Invoice

No. 1066

Date: June 1, 2015

Bill To:

Linda Step
 Linda's Smoke Shop
 456 Smokey Drive
 Anycity, CA 96000
 LR Q ET 91-999999

Ship To:

Linda Step
 Linda's Smoke Shop
 456 Smokey Drive
 Anycity, CA 96000
 LR Q ET 91-999999

Description	Quantity	Price Each	Amount
Copenhagen Longcut	63	20.99	1,322.37
Copenhagen Pouch	10	20.99	209.90
Skoal Straight	9	41.99	377.91
Skoal Wintergreen	9	41.99	377.91
Time Menthol	12	27.99	335.88
Marlboro King Box	30	49.09	1,472.70
Camel Crush Regular Box	15	49.09	736.35
Swisher Sweets Cigarrillos 2/99c Grape	20	21.99	439.80
TOTAL			\$ 5,272.82

All California cigarette and tobacco product taxes are included in the total amount of this invoice.

0 - 30 days	31 - 60 days	61 - 90 days	> 90 days	Total
\$ 5,272.82				\$ 5,272.82

Reasons this invoice is not valid:

- Missing Distributor's or Wholesaler's information that sold the cigarettes and/or OTP.
- Missing the buyer's address and license number.
- The amount of excise tax paid is not shown on the invoice.
- Not legible.

04354

[Redacted]

CUSTOMER'S ORDER NO. *[Redacted]* DATE 10/02/07
 NAME *[Redacted]* 12:05 PM
 ADDRESS *[Redacted]*
 CITY, STATE, ZIP STANIA ROLM
 SOLD BY *[Redacted]* CASH C.O.D. CHARGE ON ACCT. MOSE RETD PAID OUT

QUANTITY	DESCRIPTION	PRICE	AMOUNT
1			
1	COPEHAGEN SNUPK	46.25	46.25
2	COPEHAGEN C.C.	23.27	46.54
6			
7			
8			
9	2 TRAN/SPK	31.00	62.00
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

RECEIVED BY *[Redacted]*

KEEP THIS SLIP FOR REFERENCE

5805

Multiple business locations...

A licensed Distributor or Wholesaler with multiple business locations is allowed to transfer cigarettes or OTP **only** when the legal owner (as registered with the BOE) of the licensed location transferring the product is the same as the legal owner of the licensed location receiving the product.

For example:

Distributor Transferring Product	Distributor Receiving Product	Is It Allowed?
John Smith – sole proprietor	John Smith – sole proprietor	Yes
John Smith – sole proprietor	John Smith – corporate officer	No
John Smith – sole proprietor	John Smith – partner	No

The guidelines below should be followed when a Distributor or Wholesaler with multiple licensed locations transfers product between locations.

Prepare the transfer log **at the time of transfer**. Transfer logs created or provided after an inspection will not be accepted. A copy of the transfer log and related invoices should be kept at both locations and include:

- Your location and license information for which the original purchase was made
- Your location and license information where the product was transferred.
- Your supplier's name, license number, and date of original purchase
- Detailed description and quantity of product transferred (i.e., brand, type of package, flavor, style, etc.)

Sample Log

Wholesaler Transferring Product	Wholesaler Receiving Product	Date of Transfer	Items Transferred	Original Purchase From
TBA Wholesale 123 A Street Anywhere, CA LWQ 09-111111	TBA Wholesale 456 B Street Anywhere, CA LWQ 09-222222	April 2, 2015	<ul style="list-style-type: none"> ■ 500 Packs Marlboro Cigarettes, 100s ■ 50 Boxes Romeo y Juliet Cigars (25 ea) 	LD Tobacco Distributors LDQ 09-555555 February 14, 2015
TBA Wholesale 123 A Street Anywhere, CA LWQ 09-111111	TBA Wholesale 456 B Street Anywhere, CA LWQ 09-222222	January 31, 2015	<ul style="list-style-type: none"> ■ 7 Rolls Grizzly Long Cut, Mint (5 ea) ■ 2 Packs Black & Mild Cigars, Wine Flavor (5 ea) ■ 3 packs Black & Mild Cigars, Wine Flavor, Wood Tip (5 ea) 	LD Tobacco Distributors LDQ 09-555555 December 27, 2014