

For more information...

The following publications are available on the BOE website:

www.boe.ca.gov

- BOE-400-LR, *Application for Retailer's Cigarette and Tobacco Products License*
- Pub 78, *Sales of Cigarettes and Tobacco Products in California*
- Pub 93, *Cigarette and Tobacco Product Taxes*
- Pub 152, *Cigarette and Tobacco Product Inspections*
- Pub 161, *Criminal Citations Include a Civil Administration Process*

Note: Some publications are available in multiple languages.

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.

Get it in Writing

A person must make a request in writing for advice from the Board whether an activity or transaction is subject to tax, and the request must fully describe the specific facts and circumstances of the activity or transaction.



Board of Equalization
Audit and Information Section
450 N Street; MIC 44
Sacramento, CA 95814

Revenue and Taxation code section 6596 – “Excusable Delay-Reliance on Advice”, states:

“If the Board finds that a person’s failure to make a timely return or payment is due to the person’s reasonable reliance on written advice from the Board, the person may be relieved of taxes imposed by §6051 and §6201 and any penalty or interest added thereto...”

Your specific situation may not have been covered in this presentation. If you need additional information, please send us your detailed request in writing to:

Board of Equalization
Audit and Information Section
450 N Street, MIC:44
Sacramento, CA 95814

E-mail Notifications



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

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

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:**

Excise Taxes Division, MIC:56
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0056

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 questions regarding licensing, civil citation status, petitions for recovery of property seized, or appeals, you may contact the Excise Taxes 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 for you. 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.