

**CALIFORNIA CIGARETTE TAX STAMP PURCHASE ORDER**

Please print or type - Instructions are available on the reverse of this form

DATE \_\_\_\_\_

DISTRIBUTOR'S ACCOUNT NUMBER \_\_\_\_\_

**CR STF 02-**

DISTRIBUTOR'S NAME \_\_\_\_\_

BUSINESS ADDRESS (city, state, zip code) \_\_\_\_\_

<b>BOE USE ONLY</b>
Cigarette Tax Stamp Program MIC:41
DATE ENTERED _____
ENTERED BY _____
ORDER NUMBER _____

**ORDER FORM**

A	B	C	D	E	F
STAMP DESCRIPTION		NUMBER OF ROLLS	VALUE PER ROLL	NUMBER OF STAMPS (B (Stamps per Roll) * C)	TAX VALUE (C * D)
1. Large Roll of 20 denomination (For high volume stamp machine)	<b>30,000 stamps</b> per roll valued at \$2.87 for each stamp		\$ 86,100		\$
2. Small Roll of 20 denomination (For low volume stamp machine)	<b>1,200 stamps</b> per roll valued at \$2.87 for each stamp		\$ 3,444		\$
3. Small Roll of 25 denomination (For low volume stamp machine)	<b>1,200 stamps</b> per roll valued at \$3.5875 for each stamp		\$ 4,305		\$
		4.	<b>TOTAL NUMBER OF STAMPS IN THIS ORDER</b> (add lines 1E thru 3E)		
		5.	<b>TOTAL TAX VALUE OF THIS ORDER</b> (add lines 1F thru 3F)		\$
		6.	<b>TOTAL DISCOUNT</b> (multiply line 4E by 0.0085)		\$
		7.	<b>GRAND TOTAL AMOUNT OF ORDER</b> (line 5F, less line 6F)		\$

**SHIPPING OPTIONS** (see instructions on reverse)

Standard  Expedite

PRINT NAME _____	USER ID NUMBER _____
AUTHORIZED SIGNATURE _____	TELEPHONE NUMBER ( ) _____
	EMAIL ADDRESS _____

**CRS1**

## INSTRUCTIONS

### CALIFORNIA CIGARETTE TAX STAMP PURCHASE ORDER

*Application BOE-400-ACTS to authorize a person to order cigarette tax stamps (stamps) must be submitted before ordering stamps.*

#### GENERAL INSTRUCTIONS

- Enter the date the stamp order is being submitted.
- Enter the California distributor's account number for which stamps are being ordered.
- Enter the California distributor's name and address for which stamps are being ordered.

*Please note:* The stamps will be delivered to the registered business address of the California distributor account.

#### ORDER FORM INSTRUCTIONS

- Lines 1C-3C**      **NUMBER OF ROLLS.** Enter the number of stamp rolls to be ordered.
- Lines 1E-3E**      **NUMBER OF STAMPS.** Multiply the number of stamps per roll (lines 1B through 3B) by the number of rolls (lines 1C through 3C). Enter the results in lines 1E through 3E.
- Lines 1F-3F**      **TAX VALUE.** Multiply the number of rolls (lines 1C through 3C) by the value per roll (lines 1D through 3D). Enter the results in lines 1F through 3F.
- Line 4E**            **TOTAL NUMBER OF STAMPS IN THIS ORDER.** Add lines 1E through 3E. Enter the result on line 4E.
- Line 5F**            **TOTAL TAX VALUE OF THIS ORDER.** Add lines 1F through 3F. Enter the result on line 5F.
- Line 6F**            **TOTAL DISCOUNT.** Multiply line 4E by 0.0085. Enter the result on line 6F. Effective April 1, 2017, [section 30166](#) of the Revenue and Taxation Code caps the allowable discount for affixing the cigarette tax stamp to 0.85 percent up to \$1.00 in denominated value of the tax stamp (regardless of the stamp denomination). For example, distributors are allowed a maximum discount of \$255 on each roll of 30,000 stamps they affix to packs of cigarettes ( $\$0.0085 \times [30,000 \text{ packages} \times \$1.00 \text{ (maximum cap rate)}] = \$255.00$ ).
- Line 7F**            **GRAND TOTAL AMOUNT OF ORDER.** Subtract line 6F from line 5F. Enter the result on line 7F.

**Please review your order.** If you order the incorrect roll size or denomination, you will have to submit a claim for refund which may take a minimum of 6 to 8 weeks to process.

**Signature Block.** The authorized purchaser per completed BOE-400-ACTS form **MUST** complete the signature block area on the front of this form by signing and printing his or her name, entering his or her user ID number, and providing a telephone number and valid email address.

**Payment Instructions.** Submit your payments for stamps through Bank of America. To make payment arrangements, please contact the Stamp Desk at 1-916-341-6923.

#### NOTICE TO DISTRIBUTORS

If purchasing stamps on a deferred payment plan, purchases must be paid in full by the due date specified in your deferred payment plan. Under a weekly payment plan, payment is due by Wednesday of the week after stamps were purchased. Under a twice-monthly payment plan, the first payment is due by the 5th of the following month in the amount of either one-half of the total prior month's purchase, or the total amount of the prior month's purchases made between the 1st and 15th of the prior month, whichever is greater. The second monthly payment (any balance remaining after first payment) is due by the 25th of the following month. Under a monthly payment plan, payment is due by the 25th of the following month.

A penalty of ten percent of the amount due plus interest will be charged for late payments (Revenue and Taxation Code [R&TC] section 30171). The Board of Equalization (BOE) may suspend, without prior notice, a distributor's privilege to purchase stamps on the deferred payment basis or may reduce the amount of permissible deferred payment purchases fixed for the distributor if the distributor fails to promptly pay for stamps when payment is due (R&TC section 30170). Deferred payments cannot be extended for longer periods, or for amounts in excess of the limits set by the BOE.

#### ORDERING INSTRUCTIONS

You may fax your stamp order to 1-916-327-6235. To ensure your stamp order was received, please call the Stamp Desk at 1-916-341-6923.

#### SHIPPING OPTIONS

The stamps will be shipped directly from the stamp manufacturer. You must select one of the two shipping options available. Only one shipping option per purchase order is allowed. If you require shipping via both methods, you must submit a separate purchase order for each. If no option is selected, the stamps will be shipped via standard shipping.

**Standard Option.** All rolls on the purchase order will arrive within three business days of shipping. There is no additional charge for this option.

**Expedited Option.** All rolls on the purchase order will arrive within one business day of shipping. **There is an additional charge for this option.** The additional charge will be billed to you separately and is payable to the stamp manufacturer, Meyercord. Please contact the manufacturer at 1-630-682-6200 for the expedited shipping charge for your area.

**Retain this document for your records.**