

# SELLING CIGARETTES *and* TOBACCO *in* CALIFORNIA



## *Free Board of Equalization Class for Retailers*

### **You'll learn:**

- Who must be licensed
- What brands can be sold in California
- What to check when buying from a supplier
- What to expect during an inspection
- What records to maintain
- When tobacco products may be seized
- How to avoid fines and penalties
- What are the rights of taxpayers
- And much more . . .

*Get Informed, Be Prepared...*

### **Regional Class for the Greater Fresno Area**

February 4, 2014  
10:00 a.m. - 12:00 p.m.  
(class certificates provided)

### **Presenters:**

- State Board of Equalization
- Department of Alcoholic Beverage Control

### **Location:**

State Board of Equalization  
8050 N. Palm Avenue, Room 207  
Fresno, CA 93711

### **Register Online**

([www.boe.ca.gov/sutax/  
cigtobclass.htm](http://www.boe.ca.gov/sutax/cigtobclass.htm))  
or call 1-916-322-8536



The location is accessible to the disabled.  
If you require special assistance, please call 1-916-322-8536.