

# CITATIONS

- A citation, civil or criminal, is a notice of a violation of the law.
- The BOE issues citations for violations of the:
  - Cigarette and Tobacco Products Licensing Act
  - California Cigarette and Tobacco Tax Laws
- We may issue a citation if violations of these laws are found during our inspection.



# Civil & Criminal Citations

BOE-55 (81F) (7-04)  
**NOTICE TO APPEAR**  
 STATE OF CALIFORNIA  
 BOARD OF EQUALIZATION  
 No. \_\_\_\_\_ COMPLAINT/CASE NO. \_\_\_\_\_

MISDEMEANOR       NONTRAFFIC

DATE OF VIOLATION: \_\_\_\_\_ TIME:  AM  PM DAY OF WEEK: S M T W T F S

NAME (first, middle, last): \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_ TELEPHONE NUMBER: \_\_\_\_\_

DRIVER LICENSE NO.: \_\_\_\_\_ STATE: \_\_\_\_\_ BIRTHDATE: \_\_\_\_\_

RACE/ETHNICITY: \_\_\_\_\_ SEX: \_\_\_\_\_ HAIR: \_\_\_\_\_ EYES: \_\_\_\_\_ HEIGHT: \_\_\_\_\_ WEIGHT: \_\_\_\_\_ OTHER DES.: \_\_\_\_\_

CODE AND SECTION: \_\_\_\_\_

EVIDENCE SEIZED: \_\_\_\_\_ RECEIPT NO.: \_\_\_\_\_  Booking Required

LOCATION OF VIOLATION(S): \_\_\_\_\_ CITY/COUNTY OF OCCURRENCE: \_\_\_\_\_

COMMENTS: \_\_\_\_\_

Violation(s) not committed in my presence, declared on information and belief. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Arresting or Issuing Officer: \_\_\_\_\_ AGENCY: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ BADGE NO.: \_\_\_\_\_ DATE: \_\_\_\_\_

NAME OF ARRESTING OFFICER (if different from issuing officer): \_\_\_\_\_ DATE: \_\_\_\_\_

Without admitting guilt, I promise to appear at the time and place indicated below.

Signature: \_\_\_\_\_ Time: \_\_\_\_\_  AM  PM

WHEN: Date: \_\_\_\_\_

WHAT TO DO: Follow the instructions on the reverse.

WHERE:  Superior Court  
 Court/Department: \_\_\_\_\_ Phone: \_\_\_\_\_ SEE REVERSE  
 Street: \_\_\_\_\_  
 City: \_\_\_\_\_

To be notified  
 You may arrange with the clerk to appear at a night session of the court.  
 Judicial Council of California, Form T-120 Rev. 1 (1-04), Penal Code 853.9

No. \_\_\_\_\_

COURT COPY

BOE-98 REV 1 (11-05)  
**CIVIL CITATION**  
 STATE OF CALIFORNIA  
 BOARD OF EQUALIZATION  
 No. 04179

DATE ISSUED: \_\_\_\_\_ TIME:  AM  PM DAY OF WEEK: S M T W T F S

CA SELLER'S PERMIT NO.: \_\_\_\_\_ BUSINESS INFORMATION

PRINT NAME (first, middle, last): \_\_\_\_\_ BOE-99 ATTACHED  YES  NO

DRIVER LICENSE NO./STATE: \_\_\_\_\_ CIGARETTE/TOBACCO SELLER'S LICENSE NO.: \_\_\_\_\_

RESIDENTIAL OR BUSINESS ADDRESS (street, city, state, zip code): \_\_\_\_\_ RESIDENCE TELEPHONE NO.: \_\_\_\_\_

MAILING ADDRESS (if different from above): \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

BUSINESS NAME (DBA): \_\_\_\_\_ BUSINESS TELEPHONE NO.: \_\_\_\_\_

CODE AND SECTION: \_\_\_\_\_ VIOLATION INFORMATION

DESCRIPTION: \_\_\_\_\_

LOCATION OF VIOLATION(S) (street, city, state): \_\_\_\_\_ COUNTY OF OCCURRENCE: \_\_\_\_\_

NOTE: In the mail regarding this citation from the Board of Equalization, you will receive information about any restrictions or fines, if applicable, and your appeal rights. Contact information will be provided in the mail.

Signature acknowledges receipt of this citation.

Signature: \_\_\_\_\_ DATE: \_\_\_\_\_

Certified Mail       Registered Mail

Division \_\_\_\_\_

Press Owner \_\_\_\_\_

## How can citations be avoided?

- Make sure your cigarette/tobacco license is displayed.
- Keep 12 months of valid purchase invoices on the premises. Tobacco invoices should reflect that excise taxes were paid.
- Buy from licensed distributors/ wholesalers. To verify a valid distributor or wholesaler license, check the BOE website: [www.boe.ca.gov/sptaxprog/cig\\_n\\_tob\\_prod\\_lic.htm](http://www.boe.ca.gov/sptaxprog/cig_n_tob_prod_lic.htm).
- Sell only cigarettes and roll-your-own tobacco products that are listed on the California Tobacco Directory.

# What happens when a citation is issued?

- We will fully explain why the citation is being issued and the specific section(s) of law violated.
- Civil citations are handled by the BOE Special Taxes Division.
- Criminal citations are processed through the Courts.
- We will explain the citation process to you, including your right to appeal.



# Penalties and Fines

Depending on the violations cited, penalties may include but are not limited to:

- A Warning Notice
- Suspension or revocation of license
- Fines up to \$50,000 (not to exceed max allowed by statute)
- Imprisonment not to exceed 1 year
- Both fines and imprisonment



The level of penalty imposed as a result of a civil or criminal citation will depend on type of violation and frequency of offense.

## In the case of criminal citations:

- The BOE may assess additional civil penalties in addition to penalties imposed by the court.
- These additional penalties may include suspension or revocation of the cigarette and tobacco license and possible fines.
- Civil fines assessed by the BOE will be reduced by any court fines imposed.

