

INVOICES

You can expect us to:



- Ask for your last 12 months of purchase invoices for cigarette and tobacco products.
- Verify that excise tax is paid on all tobacco products.
 - All tobacco products are considered untaxed unless proof is provided of taxes paid.
 - Products such as Hookah (shisha) are also considered “other tobacco product” (OTP) and subject to excise tax.
- Verify that your invoices are valid and are from a BOE licensed distributor or wholesaler.

You can determine if a distributor’s or wholesaler’s license is valid on the BOE’s website at www.boe.ca.gov.

A valid cigarette or tobacco product purchase invoice must be legible and contain:

- The date of purchase.
- An itemized list of products purchased.
- The name, address, telephone number, and license number of the wholesaler/distributor from whom the cigarettes and/or tobacco products were purchased.
- The retailer's name, address, and license number.
- The amount of CA excise taxes paid.

A distributor may use the statement: *“All California cigarette and tobacco product taxes are included in the total amount of this invoice.”*

04354

CUSTOMER'S ORDER NO. [REDACTED] DATE 10/02/07
 NAME [REDACTED] 12:45 PM
 ADDRESS [REDACTED]
 CITY, STATE, ZIP SANTA ROSA
 SOLD BY [REDACTED] CASH C.O.D. CHARGE ON ACCT. MOSE RETD PAID OUT

QUANTITY	DESCRIPTION	PRICE	AMOUNT
1			
2	COPENHAGEN INUFA	46.25	92.50
3			
4			
5	2 COPENHAGEN C.C	23.27	46.54
6			
7			
8			
9	2 GRAN/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

Handwritten notes:
 CASH
 10/02
 TOTAL DUE 154.79
 TOTAL DUE 154.79

Invalid Invoice

On Time DISTRIBUTION
 123 LeSalle 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
Skool Straight	9	41.99	377.91
Skool 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 Cigarillos 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

Valid Purchase Invoice

Retailers with multiple locations...

Transfer of tobacco products between retail locations is allowed **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:

Store Transferring Product	Store 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

Preparing a Transfer Log

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

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

- The transferring retail location and license information where the original purchase was made
- The receiving retail location and license information where the product was transferred
- The supplier's name, license number, and date of original purchase
- A detailed description and quantity of product transferred (i.e., brand, type of package, flavor, style, etc.)

Sample Log

Store Transferring Product	Store Receiving Product	Date of Transfer	Items Transferred	Original Purchase From
A Street Market 123 A Street Anywhere, CA LRQ 91-000000	B Street Market 123 B Street Anywhere, CA LRQ 91-111111	March 2, 2010	<ul style="list-style-type: none"> ■ 50 packs Marlboro cigarettes, 100s ■ 5 boxes Romeo y Juliet Cigars (25 ea) 	LD Tobacco Distributors LDQ 90-222222 February 14, 2010
A Street Market 123 A Street Anywhere, CA LRQ 91-000000	B Street Market 123 B Street Anywhere, CA LRQ 91-111111	January 31, 2011	<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) 	S&W Wholesale LWQ 90-333333 December 27, 2010