

**VERIFIED PETITION FOR RELEASE OR RECOVERY OF PROPERTY
(UNDER REVENUE AND TAXATION CODE SECTION 30438)**

This petition must be filed within 20 days from the date of personal service or the date of the mailing of the Notice of Seizure and Forfeiture. If you were not served personally or by mail, the petition must be filed within 20 days from the date of publication of the Notice of Seizure and Forfeiture. You must file this petition with the Chief, Board Proceedings Division, State Board of Equalization, 450 N Street, MIC:81, P.O. Box 942879, Sacramento, CA 94279-0081.

If you do not timely file a verified petition, it will result in the property being forfeited to the State of California without further notice or hearing.

I, _____, hereby file this petition to state an interest in the
(name)

property described as: _____

which was seized on _____ at _____,
(date) (address where property was seized)

- under section 30436 of the Revenue and Taxation Code
- 22974.3 of the Business and Professions Code
- 22978.2 of the Business and Professions Code.

The Board of Equalization is not legally permitted to return seized cigarettes or tobacco products unless they were erroneously or illegally seized. Under Revenue and Taxation Code 30438, you must explain on this form why you believe your cigarettes or tobacco products were erroneously or illegally seized.

The following examples apply to many common situations:

- If you were told that your seized cigarettes had counterfeit tax stamps, then you will need to explain or provide evidence that they had valid California tax stamps in order to get them back.
- If you were told that your cigarettes were unstamped or had stamps from other states, then you will need to explain or provide evidence that they had valid California tax stamps, or that they were located at a licensed cigarette distributor's facility at the time they were seized.
- If you were told that your cigarettes were illegal in California because they were not listed in the Master Settlement Agreement, then you will need to provide evidence that they were listed, such as a copy of the listing from the California Attorney General's California Tobacco Directory website.
- For tobacco products other than cigarettes, you will need to prove that the tax was paid or that the tobacco products were located at a licensed tobacco distributor's facility at the time they were seized.

Explanation (Please attach additional pages if needed)

VERIFICATION

I am the Petitioner, or I am authorized to act on behalf of the Petitioner, in this proceeding and I have read and understand this petition. I declare, under penalty of perjury under the laws of the State of California, that the information contained in this petition is true and correct to the best of my knowledge.

SIGNATURE <small>(capacity in which signed for petitioner)</small>	DATE
 PETITIONER'S NAME	ACCOUNT NUMBER
PETITIONER'S ADDRESS <small>(street, city, state, zip code)</small>	TELEPHONE NUMBER ()

Check one: Individual Partnership Corporation Other *(specify)*

My interest in the seized property is as follows:

Owner Security or Lien Personal Representative of the Estate of the Owner

Lessee or Secured Party Other *(specify)*

ATTORNEY'S NAME <small>(if represented)</small>	TELEPHONE NUMBER ()
ATTORNEY'S ADDRESS <small>(street, city, state, zip code)</small>	