

**APPLICATION AND CERTIFICATION FOR MANUFACTURER/IMPORTER
CIGARETTE LICENSE**

[FOID]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS
BEFORE PREPARING**

BOARD OF EQUALIZATION
SPECIAL TAXES AND FEES
PO BOX 942879
SACRAMENTO CA 94279-0088

CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003

GENERAL INFORMATION

The Board of Equalization (BOE) is responsible for administering the California Cigarette and Tobacco Products Licensing Act of 2003 under Division 8.6 (commencing with section 22970) of the California Business and Professions Code (the Act). The Act requires every manufacturer or importer of cigarettes in this state to be licensed by the BOE. Under the Act, every manufacturer or importer of cigarettes must annually certify that all packages of cigarettes manufactured or imported by that person and distributed in this State fully comply with Revenue and Taxation Code section 30163, subdivision (b), and that the cigarettes contained in those packages are the subject of field reports that fully comply with the federal Cigarette Labeling and Advertising Act (15 U.S.C. Sec. 1331 et seq.) for the reporting of ingredients added to cigarettes.

FILING REQUIREMENTS

You must complete and return this application and certification to the BOE in order to obtain a cigarette manufacturer/importer license. The application consists of Section I: Ownership Information; Section II: Business Information; Section III: Requirement To Submit and Update Schedule of Cigarettes and Brand Family Names; Section IV: Certification of Manufacturer/Importer License; and BOE-400-LMI2, *Schedule of Cigarette Brand Family Names*. Your application and certification will not be processed if it is not signed under Section IV.

I hereby certify that this application and certification, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete document.

YOUR SIGNATURE AND TITLE	EMAIL ADDRESS	TELEPHONE NUMBER	DATE
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Make a copy of this document for your records.



SECTION I: OWNERSHIP INFORMATION

1. PLEASE CHECK TYPE OF OWNERSHIP

- Sole Owner Married Co-Partnership
 Partnership Limited Partnership (LP)
 Limited Liability Partnership (LLP) Corporation Limited Liability Company (LLC) Registered Domestic Partnership
 Other (describe) _____

Photocopies of
Driver License and Social
Security card are required

FOR BOE USE ONLY		
TAX	OFFICE	NUMBER

2. ENTER FULL CORPORATE, LIMITED LIABILITY COMPANY (LLC), OR ORGANIZATION NAME

3. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

4. CALIFORNIA CORPORATE OR LLC NUMBER/STATE OF INCORPORATION OR ORGANIZATION

**Each owner, corporate officer, or principal must complete lines 5 through 10.
If needed, please attach additional sheet(s) to provide the information requested in this application.**

(CHECK APPROPRIATE TITLE)	<input type="checkbox"/> President <input type="checkbox"/> Partner <input type="checkbox"/> Individual <input type="checkbox"/> Other _____	<input type="checkbox"/> Vice President <input type="checkbox"/> Partner <input type="checkbox"/> Individual <input type="checkbox"/> Other _____	<input type="checkbox"/> Secretary <input type="checkbox"/> Partner <input type="checkbox"/> Individual <input type="checkbox"/> Other _____	<input type="checkbox"/> Treasurer <input type="checkbox"/> Partner <input type="checkbox"/> Individual <input type="checkbox"/> Other _____
5. FULL NAME <i>(first, middle, last)</i>				
6. RESIDENCE ADDRESS <i>(enter full address including zip code)</i>				
7. TELEPHONE NO. <i>(residence)</i>	()	()	()	()
8. DAYTIME TELEPHONE NO.	()	()	()	()
9. SOCIAL SECURITY NO.				
10. DRIVER LICENSE NO., STATE OF ISSUE, & DATE OF BIRTH				

SECTION II: BUSINESS INFORMATION

1. BUSINESS OR TRADE NAME <i>(DBA if any)</i>	EMAIL ADDRESS	BUSINESS TELEPHONE NUMBER ()	
2. BUSINESS ADDRESS <i>(do not list PO Box or mailing service)</i>	CITY	STATE	ZIP CODE
3. MAILING ADDRESS <i>(if different from No. 2 above)</i>	CITY	STATE	ZIP CODE
4. NAME OF BOOKKEEPER/ACCOUNTANT	ADDRESS	TELEPHONE NUMBER ()	
5. NAME OF REGISTERED AGENT FOR RECEIPT OF SERVICE OF PROCESS IN THIS STATE	ADDRESS	TELEPHONE NUMBER ()	
6. NAMES OF CORPORATE BANKS, SAVINGS AND LOANS, CREDIT UNIONS	ADDRESS	ACCOUNT NUMBER	TYPE OF ACCOUNT
7. PARENT CORPORATION <i>(DBA if any)</i>	ADDRESS		
8. OTHER ACCOUNT NUMBERS ISSUED TO YOU BY THE BOE			
9. BUSINESS RECORDS WILL BE MAINTAINED AT:			

SECTION III: REQUIREMENT TO SUBMIT AND UPDATE SCHEDULE OF CIGARETTE BRAND FAMILY NAMES

Pursuant to Chapter 4 of the California Business and Professions Code (commencing with section 22979), in order to be eligible for obtaining and maintaining a license, a manufacturer or importer must submit to the BOE a list of all brand families that they manufacture or import.

Please complete the BOE-400-LMI2, *Schedule of Cigarette Brand Family Names*, and submit with your application and certification.

SECTION IV: CERTIFICATION FOR MANUFACTURER/IMPORTER LICENSE
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On behalf of the above manufacturer or importer, the undersigned certifies the following:

1. All of the information contained in the completed Application and Schedule of Cigarette Brand Family Names is current, true, and correct.

Initial: _____ Date: _____

2. If the applicant is a "tobacco product manufacturer" as defined in subdivision (i) of section 104556 of the Health and Safety Code, the applicant certifies it is one of the following (*check appropriate box*):

A "participating manufacturer" as defined in subsection II(jj) of the "Master Settlement Agreement" (MSA),

OR

Is in full compliance with paragraph (2) of subdivision (a) of section 104557 of the Health and Safety Code.

Initial: _____ Date: _____

3. Applicant consents to jurisdiction of the California courts for the purpose of enforcement of the California Cigarette and Tobacco Products Licensing Act of 2003 and has appointed a registered agent for service of process and identified the registered agent to the BOE and the California Office of the Attorney General.

Initial: _____ Date: _____

4. Applicant waives any sovereign immunity defense that may apply to any enforcement action brought by the California Office of the Attorney General or the BOE to enforce this division, sections 104555 to 104557, inclusive, of the Health and Safety Code, or Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted thereto. In lieu of this waiver, a manufacturer or importer may file a surety bond with the California Office of the Attorney General.

If you choose not to waive sovereign immunity check this box:

Initial: _____ Date: _____

5. Applicant certifies that all packages of cigarettes it manufactures or imports and that are distributed in this state fully comply with subdivision (b) of section 30163 of the Revenue and Taxation Code, and that the cigarettes contained in those packages are the subject of filed reports that fully comply with all requirements of the federal Cigarette Labeling and Advertising Act (15 U.S.C. sec. 13355a et seq.) for the reporting of ingredients added to cigarettes.

Initial: _____ Date: _____

6. Applicant certifies that it will maintain purchase records, sales records, and any other records required by the BOE for one year at the premises identified in the license and make the records available for inspection by the BOE or a law enforcement agency for four years, as required in California Business and Professions Code sections 22979.4 and 22979.5. Failure of a manufacturer/importer to comply with these sections shall be a misdemeanor subject to penalties and fines pursuant to California Business and Professions Code section 22981.

Initial: _____ Date: _____

7. Applicant certifies that it shall include the following information on each invoice for the sale for distribution, wholesale, or retail sale of cigarettes pursuant to California Business and Professions Code section 22979.6.

(1) The name, address, and telephone number of the manufacturer/importer.

(2) The license number of the manufacturer/importer as provided by the BOE.

(3) The name, address, and license number of the person to whom cigarettes or tobacco products are sold.

(4) An itemized listing of the cigarettes or tobacco products sold.

(a) Each invoice for the sale of cigarettes or tobacco products shall be legible.

(b) Failure to comply with this section shall be a misdemeanor subject to penalties and fines pursuant to California Business and Professions Code section 22981.

Initial: _____ Date: _____

SECTION IV: CERTIFICATION FOR MANUFACTURER/IMPORTER LICENSE *(continued)*

8. Applicant understands and acknowledges that under California Business and Professions Code section 22980.1, no manufacturer shall sell cigarettes to a distributor, wholesaler, importer, or any other person who is not licensed or whose license has been suspended or revoked. Failure to comply with this section shall be a misdemeanor subject to penalties and fines pursuant to California Business and Professions Code section 22981.

Initial: _____ Date: _____

9. Applicant understands and acknowledges that under California Business and Professions Code section 22979.7, in addition to any other civil or criminal penalty provided by law, upon finding that a manufacturer or importer has violated any provision of the California Cigarette and Tobacco Products Licensing Act of 2003, the BOE may take the following actions:

(a) In the case of the first offense, the BOE may revoke or suspend the license or licenses of the manufacturer or importer pursuant to the procedures applicable to the revocation of a license set forth in section 30148 of the Revenue and Taxation Code.

(b) In the case of a second or any subsequent offense, in addition to the action authorized under subdivision (a), the BOE may impose a civil penalty in an amount not to exceed the greater of:

- (1) Five times the retail value of the cigarettes or tobacco products defined as cigarettes under this section,
- or
- (2) Five thousand dollars (\$5,000).

Initial: _____ Date: _____

CERTIFICATION

I certify that all the information provided in this application is true and accurate and I understand that any person who asserts the truth of any material matter that he or she knows to be false is guilty of a misdemeanor punishable by imprisonment of up to one year in the county jail, or a fine of not more than five thousand dollars (\$5,000), or both the imprisonment and the fine.

This form must be signed by a corporate officer, LLC member or manager, or an authorized agent, or partner. For a partnership, attach an authorization signed by all general partners; for a corporation, attach a corporate resolution; and for a LLC, attach the articles of organization which authorized the individual who signs below to certify this application. If signed by an authorized agent, a properly completed power of attorney must be attached to this application.

Note: This document must also be signed and dated in front of an authorized notary public, who also signs as a witness.

SIGNATURE	TITLE
NAME <i>(typed or printed)</i>	DATE
	EMAIL ADDRESS

Subscribed and sworn to before me on this date: _____

City of: _____

SIGNATURE OF NOTARY PUBLIC	COMMISSION EXPIRES
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FOR BOE USE ONLY		FURNISHED TO APPLICANT	
REPORTING BASIS		RETURNS/FORMS <input type="checkbox"/> Pamphlet 4	
<input type="checkbox"/> SECURITY	RECEIVED BY	_____	
APPROVED BY		_____	
REMOTE INPUT DATE	BY	_____	
<input type="checkbox"/> PERMIT/LICENSE ISSUED		DATE	

CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003 APPLICATION FOR MANUFACTURER/IMPORTER CIGARETTE LICENSE

This application includes information required to obtain a manufacturer/importer cigarette license under the California Cigarette and Tobacco Products Licensing Act of 2003, as well as a brief description of your responsibilities once the license is obtained. If you have specific questions about information contained in this application, please contact the Board of Equalization, Taxpayer Information Section at 800-400-7115 (TTY: 711). From the main menu, select the option Special Taxes and Fees.

WHAT IS THE CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003?

On October 12, 2003, the State of California enacted the Cigarette and Tobacco Products Licensing Act of 2003 (Assembly Bill 71 [Chapter 890, Statutes 2003]) (the Act) which establishes a statewide licensing program under Division 8.6 (commencing with section 22970) of the California Business and Professions Code. The Act imposed licensing requirements on all retailers, wholesalers, and distributors of cigarettes and tobacco products and all manufacturers and importers of cigarettes.

WHO IS REQUIRED TO OBTAIN AND MAINTAIN A MANUFACTURER/IMPORTER LICENSE?

In accordance with the Act, commencing January 1, 2004, every manufacturer and importer of cigarettes (defined in section 22971(d) of the Business and Professions Code and 30019 of the Revenue and Taxation Code) is required to annually obtain and maintain a license from the BOE in order to engage in the sale of cigarettes in California.

WHAT ARE THE REQUIREMENTS TO OBTAIN AND MAINTAIN A MANUFACTURER/IMPORTER LICENSE?

In order to be eligible for a license under this division, every manufacturer or importer shall do all of the following:

1. Submit to the BOE a list of all cigarette brand families that it manufactures or imports.
2. Update the list of all cigarette brand families that it manufactures or imports whenever a new brand or additional brand is manufactured or imported, or a listed brand is no longer manufactured or imported.
3. Consent to jurisdiction of the California courts for the purpose of enforcement of the Act, appoint a registered agent for service of process in this state and identify the registered agent to the BOE, and the Office of the Attorney General.
4. Certify, both at the time the license is granted and annually thereafter, that all packages of cigarettes manufactured or imported and distributed in this state fully comply with subdivision (b) of section 30163 of the Revenue and Taxation Code, and that the cigarettes contained in those packages are the subject of filed reports that fully comply with the requirements of the federal Cigarette Labeling and Advertising Act (15 U.S.C. section 1331 et seq.) for the reporting of ingredients added to cigarettes.
5. In addition, if the manufacturer or importer is a "tobacco product manufacturer" as defined in subdivision (i) of section 104556 of the Health and Safety Code, it must certify to the BOE that it is a "participating manufacturer" as defined in subsection II(jj) of the Master Settlement Agreement (MSA), or is in full compliance with paragraph (2) of subdivision (a) of section 104557 of the Health and Safety Code.

HOW DO I APPLY FOR A MANUFACTURER/IMPORTER LICENSE?

The application is organized in sections. To help issue your license quickly and accurately, be sure the information you include in each section is correct and legible.

Step 1: Complete Your Application and Certification.

Fill out the application and certification. If you need any help completing the form or have questions, please call our Taxpayer Information Section at 800-400-7115 (TTY: 711).

Step 2: Make Sure You Have the Documents You Need to Send With Your Application.

Please read the short checklist below. If you do not have the documents you need, please call our Taxpayer Information Section at 800-400-7115 (TTY: 711).

Documents Checklist

- Power of Attorney form (if application is signed by an agent or you are using an agent's address for mailing purposes)
- Completed, signed application and BOE-400-LMI2, *Schedule of Tobacco Products Brand Family Names.*

Step 3: Send in Application and Certification Documents for Processing.

Make a copy of your completed application for your files, then mail the original application to the Board of Equalization, Special Taxes and Fees in the envelope provided, or to P.O. Box 942879, Sacramento, CA 94279-0088. Please be sure to sign your application and to include copies of all required documents. **Please note: Your application will not be processed if it is incomplete or if it is submitted without the required attachments.**

**CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003
APPLICATION FOR MANUFACTURER/IMPORTER CIGARETTE LICENSE****Step 4: After We Review Your Application and Certification.**

After review of your application, you will be issued a license for your business location, or be notified if a license cannot be issued for any reason.

TIPS FOR COMPLETING YOUR APPLICATION AND CERTIFICATION.**SECTION I: OWNERSHIP INFORMATION****Items 1 through 10: Ownership Information**

Check your type of ownership. Corporations must enter their corporation number and state of incorporation.

SECTION II: BUSINESS INFORMATION

Enter the address of your physical location here. Do not enter a Post Office Box, mailing service, or an agent or bookkeeper address.

SECTION III: REQUIREMENTS TO SUBMIT AND UPDATE SCHEDULE OF CIGARETTE BRAND FAMILY NAMES

Complete the attached BOE-400-LMI2, *Schedule of Cigarette Brand Family Names*. Make a copy of your completed schedule for your files, then mail the original with your application and certification.

SECTION IV: CERTIFICATION

Be sure Section IV is completed by the owner, a partner, a corporate officer, an LLC member or manager with authority to complete and sign, or authorized agent. If the application is signed by an authorized agent, a properly completed power of attorney form must be attached.

WILL I NEED TO APPLY FOR ANY OTHER PERMITS?

You may need to obtain a seller's permit from the Sales and Use Tax Department and/or a distributor's license from Special Taxes and Fees before we can issue your Manufacturer/Importer Cigarette license. A separate license is required if you are a manufacturer or importer of tobacco products. For more information, you may call our Taxpayer Information Section at 800-400-7115 (TTY: 711).

IS THE INFORMATION ON MY APPLICATION AVAILABLE TO THE PUBLIC?

Your records are generally covered by state laws that protect your privacy. However, some records are subject to public disclosure, such as the information printed on your license, names of owners or partners, your business address, and your license status. See also privacy notice information enclosed.

WHAT ARE MY RESPONSIBILITIES AS THE HOLDER OF A MANUFACTURER/IMPORTER CIGARETTE LICENSE?

Every Manufacturer or Importer of cigarettes holding a license is prohibited from selling cigarettes to a distributor, wholesaler, importer, or any other person who is not licensed pursuant to the Act, or whose license has been suspended or revoked. As a licensed manufacturer or importer, you must (1) maintain accurate and complete records relating to the sale of your cigarettes and (2) retain certain purchase records and (3) include specific information on each invoice for sale. For specific requirements, please see California Business and Professions Code commencing with section 22979.

Starting May 1, 2007, failure to maintain records and include certain information on invoices is punishable as a misdemeanor, by a fine not to exceed five thousand dollars (\$5,000), or imprisonment not to exceed one year in a county jail, or both the fine and imprisonment.

YOU MUST FURNISH ALL THE REQUESTED INFORMATION ON THE APPLICATION AND CERTIFICATION.

If you do not provide the information required on the application and certification form, we may not be able to register you or issue your license. In addition, the law provides penalties for persons furnishing fraudulent information. Any person who signs a statement pursuant to this application and certification that asserts the truth of any material matter that he or she knows to be false is guilty of a misdemeanor.

YOU MUST NOTIFY THE BOE IF YOU MOVE, CHANGE OWNERSHIP, OR SELL YOUR BUSINESS.

Your license is valid only for the type of entity and location specified on your application. You must notify the BOE of any change in ownership or location. You must also notify the BOE immediately, in writing, if you discontinue business in order to make arrangements to surrender your license. A license issued to a manufacturer or importer is only valid with respect to the manufacturer or importer designated on the license and may not be transferred or assigned to another manufacturer or importer.

**CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003
APPLICATION AND CERTIFICATION FOR
MANUFACTURER/IMPORTER LICENSE PRIVACY NOTICE**

Information Provided to the State Board of Equalization

We ask you for information so that we can administer the California Cigarette and Tobacco Products Licensing Act of 2003 under Division 8.6 (commencing with section 22970) of the California Business and Professions Code. The information will be used to determine if you meet the requirements to obtain and maintain a Manufacturer/Importer Cigarette license to manufacture or import cigarettes. You must provide all the information we request.

WHAT HAPPENS IF I DON'T PROVIDE THE INFORMATION?

If your application is incomplete, we will not issue your license. Penalties may also apply if you do not provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

CAN ANYONE ELSE SEE MY INFORMATION?

Your information is covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies.

We may release to the public the information printed on your license, your license status, and names of business owners or partners.

With your written permission, we can release information regarding your account to anyone you designate.

WE MAY DISCLOSE INFORMATION TO THE PROPER OFFICIALS OF THE FOLLOWING AGENCIES, AMONG OTHERS:

Upon request, the BOE must provide to the State Department of Health Services, the Office of the Attorney General, a law enforcement agency, and any agency authorized to enforce local tobacco control ordinances, access to the BOE's database of licenses issued to manufacturers or importers for locations within the jurisdiction of that agency or law enforcement agency.

CAN I REVIEW MY RECORDS:

Yes. Please contact the Compliance Branch in Special Taxes and Fees by calling the telephone number or writing to the address listed below. If you need additional information, you may contact our Disclosure Officer in Sacramento by calling **916-445-2918**. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download the publication from our website at www.boe.ca.gov or you may request a copy from our Taxpayer Information Section at **800-400-7115 (TTY: 711)**.

WHO IS RESPONSIBLE FOR MAINTAINING MY RECORDS?

You may contact the Deputy Director of Special Taxes and Fees at the address or telephone number shown below.

Deputy Director
Property and Special Taxes Department
PO Box 942879
Sacramento, CA 94279-0063
800-400-7115 (TTY: 711)