

INVOICES

You can expect us to review your last 12 months of purchase invoices for cigarette and tobacco products and verify:

- ❑ Excise tax has been paid on all tobacco products.
- ❑ Invoices are valid and are from a CDTFA licensed distributor or wholesaler.

To verify a valid distributor or wholesaler license, check our website:

- ❖ Distributor:
www.cdtfa.ca.gov/taxes-and-fees/AB71Distrib.pdf
- ❖ Wholesaler:
www.cdtfa.ca.gov/taxes-and-fees/AB71Wholsr.pdf



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

- ❑ The date of purchase.
- ❑ An itemized list of products purchased.
- ❑ The amount of CA excise taxes paid.
 - A distributor may use the statement: *“All California cigarette and tobacco products taxes are included in the total amount of this invoice.”*
- ❑ The name, address, telephone number, and license number of the wholesaler or distributor from whom the cigarettes and/or tobacco products were purchased.
- ❑ The purchaser’s name, address, and license number.

The last 12 months of invoices must be kept on the premises, and a total of 4 years on or off premises. Failure to have 12 months of cigarette and OTP invoices on the premises may result in a citation.

Note: Retention of invoices also applies to eCigarettes and other nicotine delivery devices, their component parts, or accessories when sold in combination with nicotine.

Unacceptable vs. Acceptable Invoices

04354

CUSTOMER'S ORDER NO. [REDACTED] DEPARTMENT [REDACTED] DATE 9/02/07
 NAME [REDACTED] 12:05 PM
 ADDRESS [REDACTED]
 CITY, STATE, ZIP STANIS RASIA
 SOLD BY [REDACTED] CASH C.O.D. CHARGE ON ACCT. MOSE RETD PAID OUT

QUANTITY	DESCRIPTION	PRICE	AMOUNT
1			
2	COPENHAGEN SNUFF	4625	46.25
3			
4			
5	2 COPENHAGEN L.C	2327	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

On Time DISTRIBUTION

123 LeSale Avenue
 Anytown, CA 95000
 916-555-5555
 LD Q ET 90-000000

Invoice

No. 1066

Date: June 1, 2017

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 Cigarrillos 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

Multiple Business Locations

Transfer of Products

A licensed retailer with multiple business locations is allowed to transfer cigarettes or OTP **only** when the legal owner (as registered with the CDTFA) 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

Product Transfer Guidelines

Transfer logs must be prepared **at the time of transfer** and must include the following:

- ❑ 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 quantities of products transferred, i.e., brands, types of packaging, flavors, styles, milligrams, etc.

*Note: Transfer logs created or provided after an inspection will **not** be accepted. Copies of the transfer log and related invoices must be kept at both locations.*

Sample Transfer Log

Retailer Transferring Product	Retailer 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, 2016	<ul style="list-style-type: none"> • 50 packs Marlboro cigarettes, Red Hard Pack 100's • 5 boxes Romeo Y Juliet Reserve Real Churchill Cigars (25 ea) 	LD Tobacco Distributors LDQ 90-222222 February 14, 2016
A Street Market 123 A Street Anywhere, CA LRQ 91-000000	B Street Market 123 B Street Anywhere, CA LRQ 91-111111	January 31, 2017	<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) 	LD Tobacco Distributors LDQ 90-222222 December 27, 2016
A Street Market 123 A Street Anywhere, CA LRQ 91-000000	B Street Market 123 B Street Anywhere, CA LRQ 91-111111	March 5, 2017	<ul style="list-style-type: none"> • 15 ea. Conspiracy Refill Liquid eHookah, Cappuccino Flavor (30ml) • 30 ea. VC to Go! eCigarette Starter Kit-Menthol (18 mg) • 5 ea. Strawberry 10 ml eLiquid, 11 mg Nicotine 	LD Tobacco Distributors LDQ 90-222222 January 14, 2017