

SEIZURES

The CDTFA may seize cigarettes or OTP for many reasons, including:

- ❑ Cigarettes have counterfeit-stamps; are unstamped or out-of-state stamps; have reused stamps; or are counterfeit cigarettes.
- ❑ Cigarettes are labeled “Not for Sale in U.S.”
- ❑ Stamped cigarettes are not listed on the California Tobacco Directory.
- ❑ Possessing untaxed tobacco
 - Products purchased from an unlicensed supplier.
 - Products not supported by valid purchase invoices.

Products will also be seized if:

- ❑ Cigarettes or OTP are sold or gifted while a cigarette and tobacco license is suspended or revoked.
- ❑ There are continued unlicensed sales of cigarettes or OTP.

Note: Cigarettes and OTP seized for continued sales or gifting either without a valid license or after a notification of suspension or revocation are forfeited to the state pursuant to Business and Professions Code section 22980.2(c).



What happens if my cigarette or tobacco products are subject to seizure?

We will take a physical inventory of all items to be seized and make a detailed list (description, quantities, and reason[s] for seizure) on the CDTFA “Receipt for Property Seized.” A copy will be given to you at the time of seizure. The receipt will show:

- Date and time of seizure.
- Name of the inspector seizing the product.
- Name of the owner of items seized and business address where the seizure occurred.
- Name, address, and signature of person in control of the property at time of seizure.

Note: Signing the Receipt does not waive your petition rights; it simply confirms that the list of products seized as noted on the form is correct.

CDTFA 1917 REV 4 (1/17) STATE OF CALIFORNIA
RECEIPT FOR PROPERTY SEIZED CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CERTIFICATION

As a representative of the California Department of Tax and Fee Administration (CDTFA), I hereby certify that the items described in this document have been seized. You will receive a Notice of Seizure and Forfeiture (DCC 1238-0) in the mail regarding this receipt from the CDTFA that will provide information about the seizure and your appeal rights.

DATE OF SEIZURE: _____ TIME OF SEIZURE: _____ ACCOUNT NUMBER(S): _____ AMENDED RECEIPT: YES NO
DATE: _____

CDTFA REPRESENTATIVE NAME AND TITLE: _____ CDTFA REPRESENTATIVE SIGNATURE: _____

OWNER OF ITEMS SEIZED (Name and Address): _____

PERSON IN CONTROL OF PROPERTY (Name and Address): _____

SIGNATURE OF PERSON IN CONTROL OF PROPERTY: _____ CDTFA RECEIPT: NO YES CDTFA NUMBER: _____

BUSINESS NAME AND ADDRESS OF PLACE OF SEIZURE: _____

ITEM SEIZED	QUANTITY	DESCRIPTION	REASON
			(Check all boxes that apply, using OTHER)
			<input type="checkbox"/> UNSTAMPED TOBACCO PRODUCTS <input type="checkbox"/> UNSTAMPED
			<input type="checkbox"/> AFFRCHED WITH COUNTERFEIT STAMP <input type="checkbox"/> NONRMSA
			<input type="checkbox"/> OTHER
			<input type="checkbox"/> UNSTAMPED TOBACCO PRODUCTS <input type="checkbox"/> UNSTAMPED
			<input type="checkbox"/> AFFRCHED WITH COUNTERFEIT STAMP <input type="checkbox"/> NONRMSA
			<input type="checkbox"/> OTHER
			<input type="checkbox"/> UNSTAMPED TOBACCO PRODUCTS <input type="checkbox"/> UNSTAMPED
			<input type="checkbox"/> AFFRCHED WITH COUNTERFEIT STAMP <input type="checkbox"/> NONRMSA
			<input type="checkbox"/> OTHER
			<input type="checkbox"/> UNSTAMPED TOBACCO PRODUCTS <input type="checkbox"/> UNSTAMPED
			<input type="checkbox"/> AFFRCHED WITH COUNTERFEIT STAMP <input type="checkbox"/> NONRMSA
			<input type="checkbox"/> OTHER
			<input type="checkbox"/> UNSTAMPED TOBACCO PRODUCTS <input type="checkbox"/> UNSTAMPED
			<input type="checkbox"/> AFFRCHED WITH COUNTERFEIT STAMP <input type="checkbox"/> NONRMSA
			<input type="checkbox"/> OTHER
			<input type="checkbox"/> UNSTAMPED TOBACCO PRODUCTS <input type="checkbox"/> UNSTAMPED
			<input type="checkbox"/> AFFRCHED WITH COUNTERFEIT STAMP <input type="checkbox"/> NONRMSA
			<input type="checkbox"/> OTHER

ACKNOWLEDGMENT PAGE _____ OF _____

I acknowledge receipt of this property listed on this document.
SUPERVISOR OR EVIDENCE CUSTODIAN NAME: _____ SIGNATURE: _____ DATE: _____

I approve destruction of the property listed on this document.
SUPERVISOR NAME: _____ SIGNATURE: _____ DATE: _____

I acknowledge receipt and certify the description of the property listed on this document.
WITNESS OF SEIZURE
CDTFA REPRESENTATIVE NAME: _____ SIGNATURE: _____ DATE: _____
CDTFA REPRESENTATIVE NAME (PRINT): _____ SIGNATURE (PRINT): _____ DATE: _____

WHITE - CDTFA FILE COPY CANARY - EVIDENCE CUSTODIAN PINK - TAXPAYER SIGNATORY

Notice to Owner/Public

Owner:

The CDTFA will mail a written notice of the seizure to the business owner stating:

- What was seized and why,
- When it occurred, and
- The right to petition for its return.



Public:

The CDTFA will also post a public notice on its website (www.cdtfa.ca.gov/legal/seizurecigtoboprod.htm) when:

- Seizure is 61 or more cartons of cigarettes
- Wholesale cost of OTP seized is equivalent to 61 cartons or more of cigarettes, or
- The combined value of cigarettes and OTP seized is equal to 61 cartons or more of cigarettes.

Can seized products be returned?

- ❑ Your cigarettes and OTP products may be returned to you only if they were erroneously or illegally seized.
- ❑ To request the return of your seized products, you must file a “Verified Petition for Release” with the CDTFEA within 20 days from the date of Notice of Seizure and Forfeiture.
- ❑ If a petition is timely filed, the seized products will be held by CDTFEA until your petition is resolved.
- ❑ If a petition is not timely filed, the products seized will be forfeited and destroyed.
- ❑ If you establish that the products were erroneously or illegally seized, they will be returned. Otherwise, they will be forfeited and destroyed once the petition process is resolved.
- ❑ All seized cigarettes and OTP products that are forfeited to the state are destroyed.

