

# CITATIONS

- CDTFA's inspectors with Limited Peace Officer (LPO) status are authorized to issue citations for violations of the:
  - California Cigarette and Tobacco Products Licensing Act of 2003
  - California Cigarette and Tobacco Products Tax Laws
- A civil or criminal citation may be issued depending on the violations found during a cigarette and tobacco products inspection.
- The LPO will explain why the citation is being issued, the specific section(s) of law violated, and your right to appeal.
- Civil citations are processed by the Business Tax and Fee Division (BTFD) of the CDTFA.
- Criminal citations are processed through the Courts.

CDTFA-55 (817) REV. 2 (9-17) <b>NOTICE TO APPEAR</b>		CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION <b>No.</b>	
<input type="checkbox"/> MISDEMEANOR <input type="checkbox"/> NONINFRACTION			
DATE OF VIOLATION: / /	TIME: <input type="checkbox"/> AM <input type="checkbox"/> PM	DAY OF WEEK: S M T W Th F S	CDTFA/AFM/CF/SAFE NO. ( )
NAME (first, middle, last)		TELEPHONE NUMBER ( )	
ADDRESS		CITY	STATE ZIP/ZIP+4
DRIVER LICENSE NO.		STATE	IRTH/DATE
VIOLENT/INFLUENCED: <input type="checkbox"/> SEX: <input type="checkbox"/> HAIR: <input type="checkbox"/> EYES: <input type="checkbox"/> CODE AND SECTION: _____ DESCRIPTION: _____	CDTFA-66 REV. 3 (9-17) <b>CIVIL CITATION</b> <b>No.</b>		
DATE ISSUED: / /    TIME: <input type="checkbox"/> AM <input type="checkbox"/> PM    DAY OF WEEK: S M T W Th F S    CDTFA-66 ATTACHED: <input type="checkbox"/> YES <input type="checkbox"/> NO SERIAL NO. ( )			
<b>BUSINESS INFORMATION</b>			
EVIDENCE SEIZED: _____		CA SELLER'S PERMIT NO. _____ CIGARETTE/TOBACCO SELLER'S LICENSE NO. _____	
LOCATION OF VIOLATION(S) (street, city, zip)		PRINT NAME (first, middle, last)    TITLE _____	
COMMENTS: _____		DRIVER LICENSE NO./STATE _____ RESIDENCE TELEPHONE NO. ( )	
<input type="checkbox"/> Violator(s) not committed in my presence, but I declare under penalty of perjury under oath that the foregoing is true and correct. Arresting or Citing Officer: _____ OFFICER NAME (print) _____ NAME OF APPOINTING OFFICER (if different from Citee) _____			
<input checked="" type="checkbox"/> Without admitting guilt, I promise to appear at _____ <input type="checkbox"/> Signature			
WHEN: Date: _____ WHAT TO DO: Follow the instructions on the notice. WHERE: <input type="checkbox"/> Superior Court Court/Department: _____ Street: _____ City: _____ <input type="checkbox"/> To be notified <input type="checkbox"/> You may arrange with the clerk to appear at _____ <small>Judicial Council of California, Form 1-11</small>			
<b>VIOLATION INFORMATION</b>			
CODE AND SECTION		DESCRIPTION	
PROPERTY SEIZED			
LOCATION OF VIOLATION(S) (street, city, zip)		COUNTY OF OCCURRENCE	
You will receive a notice in the mail regarding this citation from the California Department of Tax and Fee Administration that will provide information about any restrictions or fines, if applicable, and your appeal rights. Contact information will be provided in the notice should you have any questions. <b>Without admitting guilt, signature acknowledges receipt of this citation.</b> OWNER SIGNATURE (or authorized representative) _____ DATE _____			
CITATION ISSUED BY (print)		TITLE _____	
SIGNATURE OF ISSUER _____		DATE _____	
<b>Type of Service</b> <input type="checkbox"/> Personal <input type="checkbox"/> Substitute <input type="checkbox"/> Mail <input type="checkbox"/> Certified Mail <input type="checkbox"/> Registered Mail			
COMMENTS: _____			
<small>Original - BTFD Compliance Branch          Pink - Investigators Division    Yellow - Business Owner</small>			

## HOW CAN I AVOID COMMON VIOLATIONS CITED?



- Possess a valid California cigarette/ tobacco license prior to purchasing or selling cigarette or OTP products.
- Sell only cigarettes and RYO tobacco that are listed on the California Tobacco Directory.
- Keep 12 months of valid purchase/ sales invoices on the premises. OTP sales invoices should reflect that the excise taxes were paid.
- Only buy from and/or sell to California licensed wholesalers, distributors, importers, or manufacturers.
- Check our website to verify a valid **Distributor** or **Wholesaler** license.

# Penalties and Fines....

Depending on the violations cited, penalties may include, but are not limited to:

- A Warning Notice
- Suspension or revocation of the CTPLA license
- Fines up to \$50,000 (not to exceed max allowed by statute)
- Imprisonment not to exceed 1 year
- Both fines and imprisonment

The level of penalty imposed as a result of a civil or criminal citation will depend on the type of violation and frequency of offense.

In the case of criminal citations:

- The CDTFA may assess additional civil penalties in addition to the penalties imposed by the Court.
- These additional civil penalties may include suspension or revocation of the CTPLA license and possible fines.
- Civil fines assessed by the CDTFA will be reduced by any court fines imposed.

