

INVOICES

Distributor/Wholesaler sales and purchase invoices must be legible and...

MUST CONTAIN:

- Seller's name, address, telephone number, license number, and amount of excise tax due or paid.

Distributors may use the statement, "All California cigarette and tobacco products taxes are included in the total amount of this invoice."

- Itemized list of cigarettes/OTP sold and date of the sale.
- The purchaser's name, address, and license number.

MUST BE KEPT FOR:

- The last 12 months on the business premises, and
- A total of 4 years on or off premises.

Retention of invoices also applies to OTP, as defined by state law, such as eCigarettes and other nicotine delivery devices, their components, parts, or accessories when sold in combination with nicotine.

- Failure to have 12 months of cigarette and OTP invoices on the premises may result in a citation.

Unacceptable vs. Acceptable

04354

CUSTOMER'S ORDER NO. [REDACTED] DEPARTMENT [REDACTED] DATE 10/02/07
 NAME [REDACTED] 12:05 PM
 ADDRESS [REDACTED]
 CITY, STATE, ZIP SLANTA RAIN
 SOLD BY [REDACTED] CASH [] C.O.D. [] CHARGE [] ON ACCT. [] MOSE RETD [] PAID OUT []

QUANTITY	DESCRIPTION	PRICE	AMOUNT
1			
2	COPENHAGEN SNUFF	4625	96.25
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

5005

On Time DISTRIBUTION

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

Invoice

No. 1066

Date: June 1, 2017

Ship To:

Bill To:

Linda Step
 Linda's Smoke Shop
 456 Smokey Drive
 Anycity, CA 96000
 LR Q ET 91-999999

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
Skoal Straight	9	41.99	377.91
Skoal 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

A licensed Distributor or Wholesaler with multiple business locations is allowed to transfer cigarettes or OTP between its business locations **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:

Wholesaler Transferring Product	Wholesaler 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

MULTIPLE BUSINESS LOCATIONS...

TRANSFER OF PRODUCTS

PRODUCT TRANSFER GUIDELINES...

Prepare a transfer log **at the time you transfer** the product. Transfer logs created or provided after an inspection will not be accepted. Copies of the transfer log and related invoices should be kept at both locations and include:

- Your location and license information for the original purchase.
- Your supplier's name, license number and date of original purchase.
- Your location and license information where the product was transferred.
- Detailed descriptions and quantities of products transferred, i.e., brands, types of packaging, flavors, styles, milligrams, etc.

Sample Transfer Log

Wholesaler Transferring Product	Wholesaler Receiving Product	Date of Transfer	Items Transferred	Original Purchase From
TBA Wholesale 123 A Street Anywhere, CA LWQ 09-111111	TBA Wholesale 456 B Street Anywhere, CA LWQ 09-222222	October 30, 2016	<ul style="list-style-type: none"> ■ 500 Packs Marlboro Cigarettes, 100s ■ 50 Boxes Romeo y Juliet Cigars (25 ea) 	LD Tobacco Distributors LDQ 09-555555 September 25, 2016
TBA Wholesale 123 A Street Anywhere, CA LWQ 09-111111	TBA Wholesale 456 B Street Anywhere, CA LWQ 09-222222	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 09-555555 December 27, 2016
TBA Wholesale 123 A Street Anywhere, CA LWQ 09-111111	TBA Wholesale 456 B Street Anywhere, CA LWQ 09-222222	June 5, 2017	<ul style="list-style-type: none"> ■ 15 ea. Refill Liquid eHookah Flavor 30 ml Hazelnt Cappuccino Consprcy ■ 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 April 14, 2017