

SEIZURES

There are several reasons why the CDTFA may seize cigarettes or OTP, including:

- Cigarettes have counterfeit stamps; are unstamped or have out-of-state stamps (wholesalers); 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.
- Possession of untaxed tobacco (wholesaler).
- Products were purchased from an unlicensed supplier.
- Products are 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 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 1817 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 (BOC 1238-03) in the mail regarding this receipt. The CDTFA also 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: _____ CITIZEN/ISSUED? NO YES CITIZEN NUMBER: _____

BUSINESS NAME AND ADDRESS OF PLACE OF SEIZURE: _____

| ITEM SEIZED | QUANTITY | DESCRIPTION | REASON <small>(check all that apply; write if OTHER)</small> |
|-------------|----------|-------------|--|
| | | | <input type="checkbox"/> UNSTAMPED TOBACCO PRODUCTS <input type="checkbox"/> UNSTAMPED <input type="checkbox"/> AFFERED WITH COUNTERFEIT STAMP <input type="checkbox"/> NONMAGA |
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ACKNOWLEDGMENT PAGE ____ OF ____

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

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

I acknowledge receipt and certify the destruction of the property listed on this document.
 WAREHOUSE OF DESTRUCTION: _____

CDTFA REPRESENTATIVE NAME: _____ CDTFA REPRESENTATIVE SIGNATURE: _____ DATE: _____
 CDTFA REPRESENTATIVE NAME (WHAR): _____ CDTFA REPRESENTATIVE SIGNATURE (WHAR): _____ 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](#) 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 my products seized be returned?

- Your cigarettes and OTP products may be returned to you 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 CDTFA 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 CDTFA 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 is resolved.
- All seized cigarette and OTP products that are forfeited to the state are destroyed.