

**CIGARETTE DISTRIBUTOR'S  
APPLICATION FOR DEFERRED PAYMENT OPTION**STATE OF CALIFORNIA  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

BUSINESS NAME	DISTRIBUTOR PERMIT NUMBER
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AMOUNT OF DEFERRED CREDIT REQUESTED \$
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PAYMENT OPTION *(please check only one)*

- Weekly payment without a security deposit       Weekly payment with a security deposit
- Monthly payment       Twice-Monthly payment

CIGARETTE DISTRIBUTOR EMAIL ADDRESS <i>(email address of designated person responsible for payment processing)</i>	CONTACT TELEPHONE NUMBER (      )
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On behalf of the above distributor, the undersigned certifies the following:

Cigarette distributor voluntarily and freely elects to make deferred payments for purchases of cigarette tax stamps based on the designated option chosen above for a period of at least one year from the date the election is made in accordance with section 30168 of the Cigarette and Tobacco Products Tax Law.

NAME AND TITLE OF DISTRIBUTOR'S PRINCIPAL OWNER OR AUTHORIZED REPRESENTATIVE
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SIGNATURE OF DISTRIBUTOR'S PRINCIPAL OWNER OR AUTHORIZED REPRESENTATIVE	DATE
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Depending on the payment option selected, a security deposit may be required. Acceptable types of security deposits include:

**CASH**

Funds held by the California Department of Tax and Fee Administration (CDTFA).

**DEPOSIT ACCOUNTS**

Automatically renewable accounts held in federally insured savings institutions located in California. The account is held in the name of the CDTFA unless an assignment form accompanies the evidence of deposit. Original evidence of deposit, such as certificate, passbook, or deposit receipt (when a certificate or passbook is not issued) must be submitted to the CDTFA as support of the deposit.

**STATE AND FEDERAL CREDIT UNION SHARES**

The California Credit Union League will print and provide the necessary assignment forms.

**SURETY BONDS**

Insurers issue bonds as evidence of a surety policy. Approved bond forms with an original signature of the Attorney-in-Fact for the Surety must be submitted.

**LETTER OF CREDIT**

A binding irrevocable letter of credit obtained through your bank or financial institution to guarantee payment. Form CDTFA-487-DCB, *Irrevocable Letter of Credit*, must be submitted to the CDTFA.

Upon approval of this application, you will be notified in writing of the credit limit and effective start date for your deferred payments. If your selection is not approved, you will be notified in writing. For more information, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also call the Customer Service Center at 1-800-400-7115 (TTY:711).

**Note to signatory:** If you are not a corporate officer, partner, or owner, this signature certifies under penalty of perjury that you hold power of attorney to authorize permission to elect a deferred payment option for purchasing cigarette tax stamps.

**Mail to:**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
Program and Compliance Bureau  
Attn: Stamp Desk, MIC:41  
PO Box 942879  
Sacramento, CA 94279-0041