



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0048
1-916-599-7615 • FAX 1-916-319-9517
www.boe.ca.gov

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JEROME E. HORTON
Fourth District, Los Angeles
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State Controller
CYNTHIA BRIDGES
Executive Director

June 24, 2014



IN REPLY REFER TO

Account No.: [REDACTED]

Case ID: [REDACTED]

Period: January 01, 2009 – April 30, 2014

Dear [REDACTED]:

Enclosed is a copy of our work papers related to the examination of [REDACTED] for the above referenced account and the time period. The preliminary work papers indicate you have underpaid the tax pursuant to the California Cigarette and Tobacco Product Tax Law.

The schedules are provided for your examination. Please review them carefully, if you believe any portion of the schedules to be in error, or if there is any portion you do not understand or if there is additional information you would like us to consider, please call me at the number listed above.

Based on the above, an additional liability \$401,696.65 is due, which includes a 10% penalty for negligence. This figure does not include interest, which has not been calculated. Prompt payment of the liability or at least on the undisputed tax portion, will prevent accrual of additional interest. If you make a payment before you receive our field billing order, please enclose a copy of this letter and write your account number on your check. Any payment made will be applied to the tax to stop the accrual of additional interest. I have provided a payment form, BOE-1, if you choose to make a payment prior to the issuance of the billing. Payment of the liability will not affect your appeal's right to protest any portion of the billing that you do not agree.

Please note the working papers are not final and the review process may change the amount to be billed or refunded. If we do not hear from you within 7 days from the date of this letter, we will forward the report for further processing and review resulting in the issuance of a Field Billing Order (billing). If you have any questions regarding the audit working papers, or any other questions regarding this audit, please do not hesitate to contact this office at the above telephone number.

For your information, publications 17, 70, 75, 76 and 93 provide detailed information about the appeals process, your rights as a taxpayer, and the audit process. You may find these available on our website by entering the following in your browser: <http://www.boe.ca.gov/pdf/pub##.pdf> (Enter the actual publication number in place of "##").

BILLING AND REFUND NOTICE

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

P.O. BOX 942879 SACRAMENTO, CALIFORNIA 94279-0056
SPECIAL TAXES AND FEES (800) 400-7115



FOR BOE USE ONLY		
RE		PM
EFFECTIVE DATE OF PAYMENT		
MO	DAY	YEAR

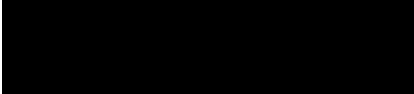
JAMES DUMLER
508 GIBSON DR STE 120
ROSEVILLE CA 95678-5797

Account: [REDACTED] 32

Express Login Code: [REDACTED]

Notice ID: [REDACTED]	May 20, 2015
Amount Due	31,916.42
Amount enclosed	_____
Additional charges are due if not paid by 05/25/15 (See instructions below)	
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Copy of Notice issued to:



**** Notice of Determination ****

You are hereby notified of an amount due from you as shown below. Please visit our website at www.boe.ca.gov to download publications 17 and 70 to help you better understand our appeals procedures and your rights.

Cigarette Tax/Tobacco Products Tax	TAX	Interest	Penalty	Total
TOBACCO PRODUCTS				
DETERMINATION ISSUED 05/20/15				
As determined by Audit				
For the Period 01/01/09-03/31/14				
Revenue	24,899.40			24,899.40
Interest 02/26/09-05/25/15		7,017.02		7,017.02
Subtotal	24,899.40	7,017.02	0.00	31,916.42

AMOUNT - DUE 31,916.42

Additional interest will accrue in accordance with the Revenue and Taxation Code section 30202 30223 30281 on the unpaid TAX at the rate of 0.500 % per month. Interest of 124.50 will accrue if the TAX is not paid on or before 05/25/15.

Additional penalty of \$ 2,489.94 is due if not paid by 06/19/15.

Liability disclosed by audit.

Information concerning Determinations

The person upon whom a determination is made or any person directly interested may petition for a redetermination with the Board of Equalization within 30 days from the date shown at the top of this notice. A petition must be in writing and state the specific grounds upon which it is founded. Anyone submitting a petition should be prepared to submit documentary evidence to support the specific grounds upon request. If a hearing is desired, it should be requested in the petition. The request should specify whether an appeals

RECEIVED
MAY 22 2015
McClellan Davis LLC

Payments can be made online by going to www.boe.ca.gov and selecting the Make a Payment tab.

If you are paying by check, write your account number and Notice ID, shown above, on the check and include a copy of this notice with your payment. Keep the original notice for your records.

