



TIME	PM	
EFFECTIVE DATE OF PAYMENT		
MO	DAY	YEAR

Account: [REDACTED]

Notice Id: [REDACTED]	January 20, 2010
Amount Due	3,532,521.89
Amount enclosed	
Additional charges are due if not paid by 01/25/10 (See instructions below)	
8	

**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](http://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  
TOBACCO PRODUCTS

TAX

Interest

Penalty

Total

DETERMINATION issued 01/20/10  
As determined by Audit  
For the Period 01/01/06-12/31/08

Revenue	2,835,937.73			2,835,937.73
Interest 04/26/06-01/25/10		412,990.38		412,990.38
Penalty			283,593.78	283,593.78
Subtotal	2,835,937.73	412,990.38	283,593.78	3,532,521.89

**AMOUNT-DUE**

3,532,521.89

Additional interest will accrue in accordance with the Revenue and Taxation Code section 30202 30223 30281 on the unpaid TAX at the rate of 0.583 % per month. Interest of 16,542.97 will accrue if the TAX is not paid on or before 01/25/10.

A 10% penalty has been added for negligence in accordance with Revenue and Taxation Code section 30204.

Additional penalty of 283,593.77 is due if not paid by 02/19/10.

Liability disclosed by audit.

**Information concerning Determinations**

The person against 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

Continued on back

Always write your account number: [REDACTED] on your check or money order. Return this notice with your check in the enclosed envelope. Make a copy for your records.

EXCISE TAXES DIVISION

FEB 24 2010

KARLA LOPEZ MIC:56

**BILLING AND REFUND NOTICE**STATE OF CALIFORNIA  
BOARD OF EQUALIZATIONP.O. BOX 942879 SACRAMENTO, CALIFORNIA 94279-0056  
SPECIAL TAXES AND FEES (800) 400-7115JESSE W. MCCLELLAN  
508 GIBSON DR STE 120  
ROSEVILLE CA 95678

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

Account: [REDACTED]

Express Login Code: [REDACTED]

Notice ID: [REDACTED]	July 07, 2015
Amount Due	0.00
Amount enclosed	_____
3	

Copy of Notice issued to:

**\* Notice of Redetermination \***

You are hereby notified that the action indicated below was taken on your petition for redetermination.

Cigarette Tax/Tobacco Products Tax  
TOBACCO PRODUCTS

TAX

Interest

Penalty

Total

**DETERMINATION ISSUED 01/20/10**

As determined by Audit

For the Period 01/01/06-12/31/08

Revenue	2,835,937.73			2,835,937.73
Rev Adj	-2,835,937.73			-2,835,937.73
Subtotal	0.00	0.00	0.00	0.00

On June 23, 2015, the Board approved an adjustment in the amount of \$3,119,531.51 representing a reduction of the tobacco products tax in the amount of \$2,835,937.73 and negligence penalty of \$283,593.78 for the period January 1, 2006 through December 31, 2008.

Case ID: [REDACTED] petition for redetermination dated February 18, 2010.

**RECEIVED**  
JUL 09 2015  
McClellan Davis LLC

Payments can be made online by going to [www.boe.ca.gov](http://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.

SPECIAL TAXES AND FEES

(800) 400-7115

Account: [REDACTED]

\* Notice of Redetermination \*  
Page 2

Notice ID: [REDACTED]

July 07, 2015

3

Cigarette Tax/Tobacco Products Tax  
TOBACCO PRODUCTS

TAX

Interest

Penalty

Total

Payments can be made online by going to [www.boe.ca.gov](http://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.





STATE OF CALIFORNIA  
BOARD OF EQUALIZATION  
P.O. BOX 942879 SACRAMENTO, CALIFORNIA 94279-0056  
EXCISE TAXES SECTION (800) 400-7115

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

Account: [REDACTED]

Notice Id:	0000 7884 309	December 23, 2009
Amount Due	1,541,659.24	
Amount enclosed		
Additional charges are due if not paid by 12/25/09 (See instructions below)		
		0

**\*\* 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](http://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  
CIGARETTE DISTRIBUTORS

TAX

Interest

Penalty

Total

DETERMINATION issued 12/23/09  
As determined by Audit  
For the Period 02/01/06-12/31/08

Revenue	1,128,747.40			1,128,747.40
Interest 03/26/06-12/25/09		300,037.10		300,037.10
Penalty			112,874.74	112,874.74
Subtotal	1,128,747.40	300,037.10	112,874.74	1,541,659.24

**AMOUNT-DUE**

1,541,659.24

Additional interest will accrue in accordance with the Revenue and Taxation Code section 30171 30202 30223 on the unpaid TAX at the rate of 0.667 % per month. Interest of 7,524.98 will accrue if the TAX is not paid on or before 12/25/09.

A 10% penalty has been added for negligence in accordance with Revenue and Taxation Code section 30204.

Additional penalty of 112,874.74 is due if not paid by 01/22/10.

Liability disclosed by audit.

**Information concerning Determinations**

The person against 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

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Always write your account number: 002-001773 on your check or money order. Return this notice with your check in the enclosed envelope. Make a copy for your records.



00017745516





# State Board of Equalization - Special Taxes and Fees

 9/26/13  
 Page: 1

## REPORT OF FIELD AUDIT - REAUDIT

### CIGARETTE TAX

Account No:

Firm Name:

Owner:

Owner Type: Corporation

Business Address:

Mailing Address:

Case Id:

Lead Auditor:

Supervisor:

Board Office:

Audit Report Date:

Business Code/SIC:

Account Status:

Tax Area Code:

Special Taxes Petition

June 19, 2013

5194

Active

### LIABILITY (OR CREDIT) DISCLOSED BY EXAMINATION OF TAXPAYER'S RECORDS

Examination Period: 2/01/06 to 12/31/08

	Tax	Interest to 10/25/13	Penalty	Total
Total Disclosed by Examination	8,692.00	31,246.13		39,936.13

Balance as of 10/25/13\*\*

	8,692.00	31,246.13	0.00	39,936.13
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\*\*If multiple billings have occurred, the audit liability may not equal the sum of the billings

### TAXABLE MEASURE DISCLOSED BY EXAMINATION OF TAXPAYER'S RECORDS

- 1 Claimed Tax Exempt Distributions Adjustment
- 2 Differences in Tax Value of Stamps Purchased

SPTAX

0

8,692

8,692

Special Instructions

See Special Mailing Instructions