

CALIFORNIA STATE BOARD OF EQUALIZATION

**CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003
DISTRIBUTOR'S LICENSE**



LICENSE NUMBER

LD Q STF 90-007795

BUSINESS MAILING ADDRESS:

OC ELIXIR, LLC
OC ELIXIR, LLC
440 FAIR DR STE 200
COSTA MESA, CA 92626-6222

LOCATION ADDRESS:

440 FAIR DR STE 200
COSTA MESA, CA 92626-6222

EFFECTIVE DATE:

09/01/2017 - 12/31/2017

*THIS LICENSE HAS BEEN ISSUED TO YOU
UNDER DIVISION 8.6 (COMMENCING WITH
SECTION 22970) OF THE CALIFORNIA BUSINESS
AND PROFESSIONS CODE.*

NOT VALID AT ANY OTHER LOCATION ADDRESS.

IS HEREBY AUTHORIZED TO ENGAGE IN THE SALE OF
CIGARETTES AND TOBACCO PRODUCTS.

**THIS LICENSE IS VALID FOR THE EFFECTIVE DATE OR UNTIL SUSPENDED, REVOKED, OR CANCELED, AND IS NOT TRANSFERABLE.
FOR GENERAL TAX QUESTIONS PLEASE TELEPHONE OUR TAXPAYER INFORMATION SECTION AT 800-400-7115 (TTY:711).**

FOR INFORMATION ON YOUR RIGHTS, CONTACT THE TAXPAYERS' RIGHTS ADVOCATE OFFICE AT 888-324-2798 OR 916-324-2798.

BOE-443-LD REV. 3 (3-11)

A MESSAGE TO OUR LICENSE HOLDER

As a distributor, you have certain rights and responsibilities under the Cigarette and Tobacco Products Licensing Act of 2003. In order to assist you in your endeavor and to better understand the law, we offer the following informational sources:

- The Cigarette and Tobacco Products Licensing Act of 2003 found under Division 8.6 (commencing with section 22970) of the California Business and Professions Code.
- Our website at www.boe.ca.gov
- Our toll-free Taxpayer Information Section at 800-400-7115 (TTY:711).

As a distributor, you are expected to maintain the normal books and records of a prudent businessperson. You are required to maintain these books and records for no less than four years, and make them available for inspection by a Board of Equalization (BOE) representative when requested. In addition, you must keep the records on file at the location identified on your license for at least one year after the date of purchase. Specific requirements are set forth in the Cigarette and Tobacco Products Licensing Act of 2003.

You must notify us if you are buying, selling, adding a location, or discontinuing your business, adding or dropping a partner, officer, or member, or when you are moving any or all of your business locations. This license is valid only for the type of ownership and location specified on the license. A person who obtains a license as a distributor who ceases to do business, or who never commenced business, or whose license has been suspended or revoked, shall also notify the BOE immediately by writing to the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088 in order to make arrangements to surrender the license, or by giving the license to a BOE representative.

If you would like to know more about your rights as a taxpayer, or if you are unable to resolve an issue with the BOE, please contact the Taxpayers' Rights Advocate office for help by calling, 888-324-2798 or 916-324-2798. Their fax number is 916-323-3319.

STATE BOARD OF EQUALIZATION

Special Taxes and Fees