

**LAW ENFORCEMENT AGENCY SEIZED  
PROPERTY TRANSFER REQUEST****REQUIREMENTS FOR LAW ENFORCEMENT AGENCY TRANSFERS OF SEIZED FLAVOR BAN PRODUCTS TO CDTFA\***

1. All transfers of seized products must be in accordance with [Business and Professions Code § \(BPC\) 22974.2](#) et seq.
2. The California Department of Tax and Fee Administration (CDTFA) will only accept flavor ban product seized on or after January 1, 2025.
3. Chain of custody must be maintained and documented at all times.
4. The law enforcement agency that conducted the seizure is responsible for transporting the seized items to the designated seized CDTFA facility.
5. All seized product that is transferred must be a flavored tobacco product or tobacco product flavor enhancer as defined under [Health and Safety Code § \(HSC\) 104559.5](#). Any seized product not meeting the definition under HSC 104559.5 will not be accepted.

**Appointments**

1. All transfers require a CDTFA confirmed appointment. You may call or email:
  - a. Telephone: 1-916-324-0105, Press 5
  - b. Email: [TIIB-LE-Transfers@cdtfa.ca.gov](mailto:TIIB-LE-Transfers@cdtfa.ca.gov)
2. The following information is required to make an appointment:
  - a. Total number of boxes.
  - b. Number of boxes containing hazardous waste (oils, liquid nicotine, batteries, among others).
3. CDTFA will provide you the date, time, and location to transfer the product(s).

**Physical Transfer of Product(s)**

1. Transfers are only accepted after non-CDTFA administrative, civil, and criminal adjudications are complete.
2. All product(s) must be secured in boxes.
  - a. Boxes must be in good condition.
  - b. Boxes must be able to be stacked and stored securely.
  - c. Each box cannot weigh more than 50 pounds.
  - d. Boxes must be numbered X (number of each box, such as 1, 2, 3, among others) of Y (total number of boxes), labeled on at least one side indicating the name of your transferring agency and clearly identifying the name and address related to the seizure.
  - e. Transfers of 48 or more boxes must be palletized and wrapped. The pallet(s) will not be returned or reimbursed.
  - f. Hazardous waste and non-hazardous waste must be boxed separately.

**Required Documents**

1. A copy of the citation issued, any report(s) maintained by your agency, and the property receipt issued at the time of the seizure along with any amendments.
2. A completed CDTFA-624, *Law Enforcement Agency Seized Property Transfer Request*, via email prior to and in person at the time of transfer.

*Note:* Please determine if the legal owner holds a [Cigarette & Tobacco Products License](#). If applicable, please cite for violation of [BPC 22974.2\(a\)\(1\)](#) – Possession or sale of flavored tobacco products or tobacco product flavor enhancers by a **retailer** in violation of HSC 104559.5 or [BPC 22978.3\(a\)\(1\)](#) – Possession or sale of flavored tobacco products or tobacco product flavor enhancers by a **wholesaler** in violation of HSC 104559.1 (UTL). The violation will also be included in the accumulated violations for purposes of this code section which may result in revocation or suspension of their license.

*\*Requirements subject to change.*

**LAW ENFORCEMENT AGENCY SEIZED FLAVOR BAN PROPERTY TRANSFER REQUEST**

LAW ENFORCEMENT AGENCY		LAW ENFORCEMENT AGENCY ADDRESS	
LAW ENFORCEMENT AGENCY CONTACT PERSON		TELEPHONE NUMBER	
DATE OF SEIZURE		ADDRESS OF SEIZURE	
TOTAL NUMBER OF BOXES		TOTAL NUMBER OF INDIVIDUAL PACKAGES AS DEFINED IN <a href="#">BPC 22974.2(B)(5)</a>	
TOTAL NUMBER OF BOXES CONTAINING HAZARDOUS WASTE		TOTAL NUMBER OF INDIVIDUAL PACKAGES CONTAINING HAZARDOUS WASTE	
ESTIMATED WHOLESALE VALUE OF TOTAL SEIZURE		ESTIMATED RETAIL VALUE OF TOTAL SEIZURE	
CDTFA CIGARETTE & TOBACCO LICENSE NUMBER		Retailer    Wholesaler	
NAME OF SEIZED PROPERTY OWNER		MAILING ADDRESS OF SEIZED PROPERTY OWNER	
WAS A CITATION ISSUED?	CITATION NUMBER	IS IT ATTACHED TO THIS FORM?	
Yes    No		Yes    No	
DID YOU INCLUDE <a href="#">BPC 22974.2(A)(1)</a> IN THE CITATION FOR A RETAILER?		DID YOU INCLUDE <a href="#">BPC 22978.3(A)(1)</a> IN THE CITATION FOR A WHOLESALER?	
Yes    No		Yes    No	
WAS A REPORT WRITTEN?		IS IT ATTACHED TO THIS FORM?	
Yes    No		Yes    No	
WAS A PROPERTY RECEIPT ISSUED TO THE RETAILER/WHOLESALER?		IS IT ATTACHED TO THIS FORM?	
Yes    No		Yes    No	
ARE ANY NON-CDTFA ADMINISTRATIVE, CIVIL, AND CRIMINAL ADJUDICATIONS COMPLETE?			
Yes    No			

I certify that I, and/or my agency, have the legal authority to seize the product I am transferring to the California Department of Tax and Fee Administration. I certify the seized product(s) being transferred is a flavored tobacco product or tobacco product flavor enhancer as defined in [HSC 104559.5](#). I confirm the seized product(s) being transferred is not required to be destroyed by my agency or used as evidence in an administrative, civil, or criminal proceeding or as part of an ongoing law enforcement operation. The information that I have provided is true and accurate to the best of my knowledge.

PRINTED NAME	BADGE NUMBER	SIGNATURE	DATE