

State of California

California Department of Tax and Fee Administration
Tax Investigations Inspections Bureau

Memorandum

To: Jacob Miller
Business Taxes Administrator I

Date: July 17, 2025

From: Joseph Hernandez
Assistant Inspector

Subject: Investigative Statement of Facts
CROS Inspection Case: 0-006-858-384
Inspection Date: May 19, 2025

California Department of Tax and Fee Administration (CDTFA) Registration Information

Seller's Permit Number: 224-358816-00002

Start Date: December 17, 2024

End Date: Currently Operating.

Cigarette and Tobacco Retailer's License Number: 249829472 "Arbitrary"

Start Date: Unlicensed

End Date:

Entity Type: Limited Liability Company

Entity Name: BZBK LLC

Doing Business As: Hype Haven I

Business Address: 3504 College Blvd Ste F, Oceanside, CA 92056-4631

CDTFA Inspection Authority

Cigarette and Tobacco - Business and Professions Code section (BPC) 22980.

Previous Inspection(s)

- No Prior Inspections.

Current Inspection

Inspection Date: May 19, 2025

Approximate Entry Time: 09:55am

Approximate Exit Time: 11:15am

Lead Inspector: Joseph Hernandez

Assisting Inspector: Jaime Angeles, Michael Givenrod, Erika Martinez

Assisting Agencies: None

Name and Title of Person Approving Seizure and/or Citation: Jacob Miller Inspection Supervisor

Person in Control of Business/Title: Matilda Steigman "Cashier"

Verified Identification/Method Used: ☒ Yes California Identification Card ☐ No Explain here

Person Granting Consent for Inspection: Matilda Steigman

REV.

Name of Business Owner Contacted: Jena Thomas- called contact listed, no response.

Anas Badarin- called contact listed, no response

Inspectors Identified Themselves by: CDTFA Identification badge

Inspectors Explained Reason for Visit: ☒ Yes ☐ No

Publications Provided: ☒ 78 ☒ 152 ☐ 407 ☐ 161 ☐ 552 ☐ 557 ☒ Other Flavor Ban Notice

Approval to Capture Photos Granted by: Matilda

Business Card Provided: ☒ Yes ☐ No

Violations Observed

BPC 22974-One year of purchase invoices on premises and or invoices not valid according to BPC 22978.4 requirements.

- No invoices located on property. No invoices were found on site. Store Manager "Blake Koepoke" contacted and was unable to locate and provide any invoices for any products.

BPC 22974.3 (b) – Possession of untaxed tobacco products for which tax is due.

- Business was in possession of tobacco products with no invoices stating "California taxes paid" stated as such.

BPC 22974.2 (a) (1) – Possession or sale of flavored tobacco products by a retailer in violation of HSC 104559.5

- Business was in possession of flavored vape, other flavored tobacco products and flavor enhancers.

Seizure

☐ NONE ☐ CIGARETTES ☒ TOBACCO ☒ FLAVOR BAN ☐ CANNABIS ☐ CANNABIS UNIVERSAL SYMBOL ☐ OTHER

Person in Control of Property: Matilda Steigman

Violation(s) Seized for: BPC 22974, BPC 22974.3 (b), BPC 22974.2 (a) (1)

Person Seizure and Petition Rights were Explained to: Blake Koepoke and Matilda Steigman.

Citation

☐ NONE ☒ CIVIL ☐ CRIMINAL

Citation Number: 11733, 05156

Person Cited: Jena Thomas

Violation(s) Cited: BPC 22974, BPC 22974.3 (b), BPC 22974.2 (a) (1)

Person Explained Citation Appeal Rights to: Blake Koepoke- Store Manager

Additional Notes

Manager Blake indicated that Jena's involvement is minimal; he typically only communicates with her husband Omar Turbin, who manages all the purchasing and distribution. Omar contacted inspectors and identified himself as the owner. However, Hernandez noted that Omar is not listed in CROS or the Statement of Information. Omar reiterated his ownership, stating that Jena would not be in touch as he oversees the business operations. Hernandez made attempts in reaching Jena, no contact was made.

The premises includes a hidden office and supply room, accessible through a false wall that unlocks. On this wall is a safe, designed to allow items to pass between the rear and front office. This setup strongly suggests the illegal sale of products of prohibited flavor ban products.

Both features are depicted in the provided exhibits

Post-Inspection Actions

- Arbitrary CRL requested and CRL No. 249829472 issued.
- Amended CDTFA-1317 prepared.
- Amended CDTFA-1317 letter prepared.
- CDTFA-1238, Notice of Seizure and Forfeiture prepared
- Completed Compliance Inspection Report (TIIB-016), Cigarette Inspection Sheet (TIIB 016-A), Tobacco Products Inspection Sheet (TIIB 016-B), and Flavor Enhancers Inspection Sheet (TIIB 016-D) and Uploaded into CROS.
- Uploaded evidentiary photos into CROS

Exhibits

1. CDTFA Registration and SOS
2. A. CDTFA-98 Civil Citation
B. CDTFA-99 Civil Citation Continuation
3. Photos
4. CDTFA-1317 Amended
5. CDTFA Publications 78- Sales of Cigarettes and Tobacco Products in California
CDTFA Publication 152- Cigarette and Tobacco Product Inspections
6. TIB-16- Cigarette and Tobacco Products Inspection Report.
7. CDTFA-1238-IB & CDTFA-1238-IB2

CDTFA-98 REV. 3 (11-17)
CIVIL CITATION

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

No. 11733

DATE ISSUED 5/19/25	TIME 10:50	☒ AM ☐ PM	DAY OF WEEK S M T W Th F S	CDTFA-99 ATTACHED ☒ YES ☐ NO	Serial No. 05150
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BUSINESS INFORMATION

CA SELLER'S PERMIT NO. 224-358816	CIGARETTE/TOBACCO SELLER'S LICENSE NO. None
PRINT NAME (first, middle, last) Jena Thomas	TITLE Member
DRIVER LICENSE NO./STATE [REDACTED]	RESIDENCE TELEPHONE NO. (949) 309-9999
RESIDENTIAL OR BUSINESS ADDRESS (street, city, state, zip code) [REDACTED]	
MAILING ADDRESS (if different from above)	CITY 0 STATE 0 ZIP 0

BUSINESS NAME (DBA) Hype Haven 1	BUSINESS TELEPHONE NO. (855) 972-5243
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VIOLATION INFORMATION

CODE AND SECTION	DESCRIPTION
BPC 22974-	One year of purchase invoices on premise and/or invoices not valid according to BPC 22978.4 requirements.
BPC 22974.3(b)-	Possession of untaxed
PROPERTY SEIZED VIS - Sec 1317	San Diego
LOCATION OF VIOLATION(S) (street, city, zip) 3504 College Blvd Ste. F, Oceanside, CA 92058	COUNTY OF OCCURRENCE San Diego

You will receive a notice in the mail regarding this citation from the California Department of Tax and Fee Administration that will provide information about any restrictions or fines, if applicable, and your appeal rights. Contact information will be provided in the notice should you have any questions.

Without admitting guilt, signature acknowledges receipt of this citation.

OWNER SIGNATURE (or authorized representative) [Signature] - Employee	DATE 5/19/25
CITATION ISSUED BY (print) Erika Martinez	TITLE Inspector
SIGNATURE OF ISSUER Erika Martinez	DATE 5/19/25
Type of Service ☒ Personal ☐ Substitute ☐ Mail ☐ Certified Mail ☐ Registered Mail	

COMMENTS: **Owner not present - left w/employee Matilda Finn Wray-Steigman**

Original - BTFD Compliance Branch
Pink - Investigations Division Yellow - Business Owner

CIVIL CITATION CONTINUATION

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

Continuation of Serial No.: 11733

DATE ISSUED 5/19/25	TIME 10:50	☒ AM ☐ PM	DAY OF WEEK S (M) T W Th F S
NAME (first, middle, last) Jena Thomas			
ADDRESS	CITY	STATE	ZIP CODE

CODE AND SECTION	DESCRIPTION
BPC 22A74.3(b)	tobacco products for which tax is due.
BPC 22A74.2(a)(1)	Possession or sale of flavored tobacco products by a retailer in violation of HSC 104559.5 (Flavor ban).

Without admitting guilt, signature acknowledges receipt of this citation.

OWNER SIGNATURE (or authorized representative) <i>Matilda</i> - Employee	DATE 5/19/25
CITATION ISSUED BY (print) Erika Martinez	TITLE Inspector
SIGNATURE <i>Erika Martinez</i>	DATE 5/19/25

Type of Service ☒ Personal ☐ Substitute ☐ Mail ☐ Certified Mail ☐ Registered Mail

COMMENTS: Owner not present - left with employee Matilda Finn Wray - Steigman

CDTFA-99 No. 05156

Original - BTFD Compliance Branch
Pink - Investigations Division Yellow - Business Owner

CIGARETTE AND TOBACCO PRODUCTS
INSPECTION REPORT

START TIME: 09:55am END TIME: 11:15am

INSPECTORS' NAMES Joseph Hernandez Erika Martinez, Jaime Angeles		INSPECTION DATE May 19, 2025	Suspended/Revoked Undercover Buy 5-Day Warning		No	PEN 308 Violation Reinspection	No	BUSINESS TYPE Retailer	UNLICENSED? Yes	COMPLAINT NUMBER 0-006-980-205	
COTFA PERMIT/LICENSE(S) REQUIRED SR 224-358816 CRL			249829472		SUBLOCATION NUMBER 2		OTHER LICENSES REQUIRED: OTHER LICENSES POSTED:				
OTHER:											
BUSINESS INSPECTION DATA											
PRINCIPAL(S) BZBK LLC		START DATE 12/17/2024	REPRESENTATIVE (name, title) Matilda-Clerk								
DBA Hype Haven I		ADDRESS (include zip code) 3504 COLLEGE BLVD STE F OCEANSIDE CA 92056-4631									
INSPECTION PERMISSION GRANTED BY (name, title) Matilda-Clerk		BUSINESS PHONE NUMBER			COUNTRY CODE 37						
CIGARETTE SUPPLIERS none		TOBACCO SUPPLIERS The superior choice-Verbal, no invoices									
CIGARETTE / UNAFFIXED STAMPS SEIZURE MADE		Counterfeit		Unstamped		Other State Stamp		TOBACCO SEIZURE MADE Out-of-State Tobacco ☐ TIIB-016-C			
Proper Indicia		AB 178 Violation (comments)		Flavor Ban Violation		Yes		Cig MSA Violation			
CIGARETTE SCANS											
☐ >100 Scans		☐ 100% of Inventory		No. of Scans:		NA					
TOTAL CIGARETTES SEIZED (TIIB-016-A)		-		-		-					
TOTAL OTP ITEMS SEIZED (TIIB-016-B)		-		-		-					
FLAVOR BAN VIOLATION											
TOTAL CIGARETTES FLAVOR BAN SEIZED (TIIB-16-A-FB-Untaxed)		-		-		-					
TOTAL CIGARETTES FLAVOR BAN SEIZED (TIIB-16-A-FB-Taxed)		-		-		-					
TOTAL OTP AND NICOTINE VAPE FLAVOR BAN SEIZED (TIIB-16-B-FB-Untaxed)		-		-		-					
TOTAL OTP AND NICOTINE VAPE FLAVOR BAN SEIZED (TIIB-16-B-FB-Taxed)		-		-		-					
TOTAL FLAVOR ENHANCER ITEMS SEIZED (TIIB-016-D)		-		-		-					
TOTAL FLAVOR BAN PACKAGES SEIZED (TIIB-16-A-FB-Cigs, TIIB-16-B-FB-OTP, TIIB-16-B-FB-Nicotine Vape, TIIB-16-D)		-		-		-					
ONE YEAR OF PURCHASE INVOICES PRESENT? (if no, explain) No											
COTFA PUBLICATIONS PROVIDED AND EXPLAINED		CA DEPT. OF PUBLIC HEALTH (CDPH)									
78		152		Other:		CDPH STAKE sign posted?		Yes		CDPH pub/sign provided	
RTC VIOLATIONS		CRIMINAL CITATION NUMBER									FOLLOW-UP INSPECTION NEEDED
BPC VIOLATIONS		CIVIL CITATION NUMBER									

**CIGARETTE AND TOBACCO PRODUCTS
INSPECTION REPORT**

11733/05156	
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CIGARETTE AND TOBACCO PRODUCTS
INSPECTION REPORT

TAXABLE SALES PERCENTAGE REPORTED (per CROSS)		FINDINGS CONSISTENT WITH		SIGNIFICANTLY UNDERREPORTED?		COMMENTS	
100%		REPORTED PERCENTAGES?					
TAXABLE SALES COMMENTS (Out-of-State Purchases, etc. ?)		REPORTED GROSS SALES REASONABLE?		OPEN REGISTER TRANSACTIONS OBSERVED?		USE TAX CONCERNS?	
PURCHASE CYCLE		OTHER COMMENTS		SIGNATURE		PRINTED NAME	
Monthly				<i>Joseph Hernandez</i>		Joseph Hernandez	
AREA		INVENTORY VERIFIED AND TESTED		DATE		DATE	
3B				May 19, 2025		May 19, 2025	
COMMENTS (include specific purchase information for any seized products-suppliers, dates, methods of payment, etc)		Agent for service-JENA THOMAS-1405 S EL CAMINO REAL 5113 OCEANSIDE, CA 92054		New			
		CRL- no inspection under this entity. Sales Returns filed.					
		LLC has 2 members Anas Badarin- 951-446-2589; Jena Thomas-949-309-9999					
		Mar 2025 Return \$78,711					
		Vape products were held in a backroom behind a false wall. False wall also has a fake safe go between, where products could be passed between walls					
GAS PRICES:		CASH		CREDIT CARD			
Regular							
Plus							
Supreme							
Diesel							
Propane							
PICTURES TAKEN		GAS SUPPLIER		Hype Haven I_249829472_NA			

CIGARETTE AND TOBACCO PRODUCTS
INSPECTION REPORT

No

TOBACCO PRODUCTS INSPECTION SHEET

INSPECTORS' NAMES		INSPECTION DATE	COMPLAINT NUMBER			DBA			
Joseph Hernandez		May 19, 2025	0-006-980-205			Hype Haven I			
Erika Martinez, Jaime Angeles									
BRAND NAME (Tobacco Products)	PACKAGE CONFIGURATION (i.e. pouch/0.65 oz. each)	COUNT OF SEIZED ITEMS	APPROX. RETAIL PRICE PER ITEM	TOTAL RETAIL VALUE	APPROX. WHOLESALE COST PER ITEM	TOTAL WHOLESALE COST	ON MSA DIRECTORY (Yes / No)	SUPPLIER	REASON FOR SEIZURE
SUMMARY	OTP	-							
SUMMARY	Nicotine Vape	-							
SUMMARY	untaxed flavor ban OTP	342		\$1,639.93		\$782.54			Untaxed Flavor Ban
SUMMARY	untaxed flavor ban Nicotine Vape	595		\$15,464.05		\$5,355.00			Untaxed Flavor Ban
SUMMARY	taxed flavor ban OTP	-							Flavor Ban
SUMMARY	taxed flavor ban Nicotine Vape	-							Flavor Ban
GRAND TOTALS		937		\$17,103.98		\$6,137.54			

TOBACCO PRODUCTS INSPECTION SHEET

INSPECTORS' NAMES		INSPECTION DATE	COMPLAINT NUMBER			DBA			
Joseph Hernandez		May 19, 2025	0-006-980-205			Hype Haven I			
Erika Martinez, Jaime Angeles									
BRAND NAME (Tobacco Products)	PACKAGE CONFIGURATION (i.e. pouch/0.65 oz. each)	COUNT OF SEIZED ITEMS	APPROX. RETAIL PRICE PER ITEM	TOTAL RETAIL VALUE	APPROX. WHOLESALE COST PER ITEM	TOTAL WHOLESALE COST	ON MSA DIRECTORY (Yes / No)	SUPPLIER	REASON FOR SEIZURE
Thursday	Can	21	\$24.95	\$523.95	\$10.00	\$210.00		Unknown	untaxed flavor ban
Zyn	Can	9	\$12.99	\$116.91	\$9.00	\$81.00		Unknown	untaxed flavor ban
NYKD	Can	11	\$10.00	\$110.00	\$5.00	\$55.00		Unknown	untaxed flavor ban
Oeo	Can	8	\$10.00	\$80.00	\$5.00	\$40.00		Unknown	untaxed flavor ban
Rodman	Can	27	\$2.99	\$80.73	\$1.00	\$27.00		Unknown	untaxed flavor ban
Juicehead	Can	17	\$5.99	\$101.83	\$3.00	\$51.00		Unknown	untaxed flavor ban
Kings	Pouches	8	\$9.99	\$79.92	\$4.00	\$32.00		Unknown	untaxed flavor ban
Dutch Master	Pouches	142	\$1.49	\$211.58	\$1.00	\$142.00		Unknown	untaxed flavor ban
Swisher Sweets	Pouches	53	\$1.99	\$105.47	\$1.00	\$53.00		Unknown	untaxed flavor ban
Backwoods	Pouches	46	\$4.99	\$229.54	\$1.99	\$91.54		Unknown	untaxed flavor ban
GRAND TOTALS		342		\$1,639.93		\$782.54			

TOBACCO PRODUCTS INSPECTION SHEET

INSPECTORS' NAMES		INSPECTION DATE	COMPLAINT NUMBER			DBA			
Joseph Hernandez		May 19, 2025	0-006-980-205			Hype Haven I			
Erika Martinez, Jaime Angeles									
BRAND NAME (Tobacco Products)	PACKAGE CONFIGURATION (i.e. pouch/0.65 oz. each)	COUNT OF SEIZED ITEMS	APPROX. RETAIL PRICE PER ITEM	TOTAL RETAIL VALUE	APPROX. WHOLESALE COST PER ITEM	TOTAL WHOLESALE COST	ON MSA DIRECTORY (Yes / No)	SUPPLIER	REASON FOR SEIZURE
Tyson	Vape	115	\$25.99	\$2,988.85	\$9.00	\$1,035.00		Unknown	untaxed flavor ban
Meloso	Vape	10	\$25.99	\$259.90	\$9.00	\$90.00		Unknown	untaxed flavor ban
Adjust	Vape	114	\$25.99	\$2,962.86	\$9.00	\$1,026.00		Unknown	untaxed flavor ban
Iron Mike	Vape	52	\$25.99	\$1,351.48	\$9.00	\$468.00		Unknown	untaxed flavor ban
Tyson Round	Vape	77	\$25.99	\$2,001.23	\$9.00	\$693.00		Unknown	untaxed flavor ban
Juul	Vape	2	\$25.99	\$51.98	\$9.00	\$18.00		Unknown	untaxed flavor ban
Fogger	Vape	98	\$25.99	\$2,547.02	\$9.00	\$882.00		Unknown	untaxed flavor ban
Geekbar	Vape	25	\$25.99	\$649.75	\$9.00	\$225.00		Unknown	untaxed flavor ban
Spaceman	Vape	15	\$25.99	\$389.85	\$9.00	\$135.00		Unknown	untaxed flavor ban
Chris Brown	Vape	1	\$25.99	\$25.99	\$9.00	\$9.00		Unknown	untaxed flavor ban
Lost Angel	Vape	2	\$25.99	\$51.98	\$9.00	\$18.00		Unknown	untaxed flavor ban
Rab Beats	Vape	5	\$25.99	\$129.95	\$9.00	\$45.00		Unknown	untaxed flavor ban
Morfbar	Vape	79	\$25.99	\$2,053.21	\$9.00	\$711.00		Unknown	untaxed flavor ban

TOBACCO PRODUCTS INSPECTION SHEET

INSPECTORS' NAMES		INSPECTION DATE		COMPLAINT NUMBER		DBA													
Joseph Hernandez		May 19, 2025		0-006-980-205		Hype Haven I													
Erika Martinez, Jaime Angeles																			
BRAND NAME (Tobacco Products)		PACKAGE CONFIGURATION (i.e. pouch/0.65 oz. each)		COUNT OF SEIZED ITEMS		APPROX. RETAIL PRICE PER ITEM		TOTAL RETAIL VALUE		APPROX. WHOLESALE COST PER ITEM		TOTAL WHOLESALE COST		ON MSA DIRECTORY (Yes / No)		SUPPLIER		REASON FOR SEIZURE	
GRAND TOTALS				595				\$15,464.05				\$5,355.00							

FLAVOR ENHANCERS INSPECTION SHEET

INSPECTORS' NAMES		INSPECTION DATE	COMPLAINT NUMBER		DBA		
Joseph Hernandez		May 19, 2025	0-006-980-205		Hype Haven I		
Erika Martinez, Jaime Angeles							
BRAND NAME (Flavor Enhancers)		PACKAGE CONFIGURATION	COUNT OF SEIZED ITEMS	APPROX. RETAIL PRICE PER ITEM	TOTAL RETAIL VALUE	SUPPLIER	REASON FOR SEIZURE
Stiiizy		Pouch	7	\$3.99	\$27.93	Unknown	flavor ban
Loose leaf		Pouch	12	\$3.99	\$47.88	Unknown	flavor ban
Bob Marley		Pouch	98	\$3.99	\$391.02	Unknown	flavor ban
Zig Zag		Pouch	82	\$2.99	\$245.18	Unknown	flavor ban
Royal Bluntz		Pouch	143	\$2.99	\$427.57	Unknown	flavor ban
Twisted		Pouch	80	\$1.50	\$120.00	Unknown	flavor ban
GRAND TOTALS			422		\$1,259.58		

RECEIPT FOR PROPERTY SEIZED

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CERTIFICATION

As a representative of the California Department of Tax and Fee Administration (CDTFA), I hereby certify that the items described in this document have been seized. You will receive by mail a CDTFA-1238-IB, Notice of Seizure and Forfeiture, which will provide information about the seizure related to this receipt, and your appeal rights.

DATE OF SEIZURE 5-19-25	TIME OF SEIZURE 10:50 am	ACCOUNT NUMBER(S) 224-358816	AMENDED RECEIPT ☐ YES ☒ NO DATE: 5/19/25
CDTFA REPRESENTATIVE NAME AND TITLE Erin A. Martinez Inspector		CDTFA REPRESENTATIVE SIGNATURE Erin A. Martinez	
OWNER OF ITEMS SEIZED (name and address) B2B LLC, 3504 college blvd ste F, Oceanside, CA, 92056-4631			
PERSON IN CONTROL OF PROPERTY (name and address) Matilda Fin wray Steigman [REDACTED]			
SIGNATURE OF PERSON IN CONTROL OF PROPERTY Matilda Fin wray Steigman			
CITATION ISSUED? ☐ NO ☒ YES CITATION NUMBER: 11733			
BUSINESS NAME AND ADDRESS OF PLACE OF SEIZURE Hyatt House 1 3504 college blvd ste F, Oceanside, CA, 92056-4361.			

ITEMS SEIZED

QUANTITY	DESCRIPTION	REASON (check all boxes that apply; explain OTHER)
8 boxes	Various tobacco products	☒ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☒ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
1 Box	Various flavor enhancers	☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☒ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:

ACKNOWLEDGMENT

PAGE 1 OF 1

I acknowledge receipt of the property listed on this document.

SUPERVISOR OR EVIDENCE CUSTODIAN NAME Jacob Miller (9 Boxes)	SUPERVISOR OR EVIDENCE CUSTODIAN SIGNATURE [Signature]	DATE 5/19/25
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I approve destruction of the property listed on this document.

SUPERVISOR NAME	SUPERVISOR SIGNATURE	DATE
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I acknowledge receipt and certify the destruction of the property listed on this document.

MANNER OF DESTRUCTION		
CDTFA REPRESENTATIVE NAME	CDTFA REPRESENTATIVE SIGNATURE	DATE
CDTFA REPRESENTATIVE NAME (witness)	CDTFA REPRESENTATIVE SIGNATURE (witness)	DATE

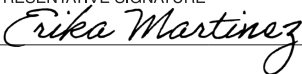
RECEIPT FOR PROPERTY SEIZED

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CERTIFICATION

As a representative of the California Department of Tax and Fee Administration (CDTFA), I hereby certify that the items described in this document have been seized. You will receive by mail a CDTFA-1238-IB, Notice of Seizure and Forfeiture, which will provide information about the seizure related to this receipt, and your appeal rights.

DATE OF SEIZURE May 19, 2025	TIME OF SEIZURE 10:50 am	ACCOUNT NUMBER(S) 249829472	AMENDED RECEIPT ☒ YES ☐ NO DATE: July 15, 2025
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CDTFA REPRESENTATIVE NAME AND TITLE Erika Martinez Inspector	CDTFA REPRESENTATIVE SIGNATURE 
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OWNER OF ITEMS SEIZED (name and address) BZBK LLC 1405 S El Camino Real Ste 5113 Oceanside CA 92054-4495

PERSON IN CONTROL OF PROPERTY (name and address)

SIGNATURE OF PERSON IN CONTROL OF PROPERTY	CITATION ISSUED? ☐ NO ☒ YES CITATION NUMBER: 11733/05156
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BUSINESS NAME AND ADDRESS OF PLACE OF SEIZURE Hype Haven I 3504 College Blvd Ste F Oceanside CA 92056-4631

ITEMS SEIZED

QUANTITY	DESCRIPTION	REASON (check all boxes that apply; explain OTHER)
342 Units	other tobacco products, various brands, various products	☒ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☒ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
595 Units	Nicotine vape, various brands, disposable devices	☒ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☒ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
422 Units	flavor enhancers, various brands, wraps	☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☒ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ FLAVOR BAN TOBACCO PRODUCT(S) ☐ NON-MSA ☐ FLAVOR BAN FLAVOR ENHANCER(S) ☐ FLAVOR BAN CIGARETTES ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER:

ACKNOWLEDGMENT

PAGE 1 OF 1

I acknowledge receipt of the property listed on this document.

SUPERVISOR OR EVIDENCE CUSTODIAN NAME See original 1317 acknowledgment	SUPERVISOR OR EVIDENCE CUSTODIAN SIGNATURE	DATE
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I approve destruction of the property listed on this document.

SUPERVISOR NAME	SUPERVISOR SIGNATURE	DATE
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I acknowledge receipt and certify the destruction of the property listed on this document.

MANNER OF DESTRUCTION		
CDTFA REPRESENTATIVE NAME	CDTFA REPRESENTATIVE SIGNATURE	DATE
CDTFA REPRESENTATIVE NAME (witness)	CDTFA REPRESENTATIVE SIGNATURE (witness)	DATE

CLEAR

PRINT



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

TAX INVESTIGATIONS & INSPECTIONS BUREAU
651 BANNON STREET, SUITE 100, SACRAMENTO, CA 95811
PO BOX 942879, SACRAMENTO, CA 94279-00MIC:42]
1-916-324-0105 • FAX 1-916-324-1578
www.cdtfa.ca.gov

GAVIN NEWSOM
Governor

Nicolas Maduros
Secretary, Government Operations Agency

TRISTA GONZALEZ
Director

July 15, 2025

BZBK LLC
DBA Hype Haven I
1405 S El Camino Real Ste 5113
Oceanside, CA 92054-4495

249829472

Dear BZBK LLC:

On May 19, 2025, Inspectors with the California Department of Tax and Fee Administration administratively seized tobacco or nicotine products from BZBK LLC DBA Hype Haven I located at: 3504 College Blvd Ste F Oceanside, CA 92056-4631. At the time of seizure, you were issued a Receipt of Property Seized (CDTFA-1317)

This letter is to inform you of corrections made to the CDTFA-1317:

- *Items Seized (s)*: was amended to reflect the correct number of units.
- *Description (s)*: was amended to reflect an itemized list of products seized.
- *Account Number*: was amended to reflect the issued arbitrary cigarette and Tobacco licensing number.
- *Citation Issued*: Continuation 05156 was added.

I have enclosed copies of the original CDTFA-1317 and amended CDTFA-1317 along with this letter.

Please feel free to contact me at (916) 907-2467 if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Joseph Hernandez".

Joseph Hernandez
Assistant Inspector

Cc: Jacob Miller, Tax Investigations, and Inspections Bureau – San Diego

LEGAL NOTICE
XX/XX/XX

TO ALL INTERESTED PARTIES: Any person having any right, title, or interest in the following property, may, within twenty (20) days from the date of publication of this notice, file a verified petition stating his or her interest in the property, and requesting the release or recovery on the grounds that the property was erroneously or illegally seized. The verified petition requesting release or recovery of the property must be filed with the Investigations Bureau; California Department of Tax and Fee Administration, PO Box 942879; MIC: 100, Sacramento, CA 94279-0100.

The property consists of 1,359 units of untaxed nicotine vape, other tobacco products, enhancers, various brands. This property was seized pursuant to Business and Professions code 22974,22974.3(b),22974.2(a)(i), on May 19, 2025, at 10:50 a.m. from BZBK Inc, DBA: Hype Haven I at 3504 College Blvd Ste F, Oceanside, CA, 92056.

LEGAL NOTICE CONVERSION SCHEDULE

1. 0.1435 Cigarette Tax Per Stick
2. 0 Quantity Of Cigarette Sticks Seized
3. 52.92% Tobacco Products Tax Rate
4. \$6,137.54 Estimated Wholesale Cost of Tobacco Seized
5. Wholesale cost of tobacco necessary to meet the notification requirements of RTC Section 30437(b)(1) \$ 3,308.20
6. Legal Notice on website necessary? YES

Use the schedule above to determine if website notification is necessary.

- 1) Insert the quantity of cigarette sticks seized on Line 2. The wholesale cost of tobacco products that would also need to be seized to meet the notification requirement is now displayed on Line 5 (if Line 5 is negative, then you have already met the threshold for website notification).
- 2) Insert the estimated wholesale cost of tobacco seized on Line 4.
- 3) Line 6 will show you whether or not a Legal Notice is necessary.

Formula Details:

Tobacco products are taxed by multiplying the current tax rate by the wholesale cost. Cigarettes are taxed by multiplying the current tax rate by the total number of individual cigarettes (also called "sticks"). The tobacco products tax rate is calculated as a percentage and is redetermined each fiscal year by dividing the average wholesale cost of one cigarette by the tax rate for one cigarette. RTC Section 30437(b)(2) requires website notification of seizures of 12,200 or more cigarettes, or an equivalent amount of tobacco products. Therefore, regardless of whether cigarettes, tobacco products, or a combination of both are seized, website notification is required when the tax value of the seizure meets or exceeds \$1,750.70 (12,200 x cigarette tax per stick of \$.1435). The equivalent amount (wholesale cost) of tobacco products (where only tobacco products are seized) required for website notification is \$3,308.20 (\$1,750.70 / tobacco products tax rate of 52.92%).

Example: The current cigarette tax rate is \$.1435 per stick and the tobacco products tax rate is 52.92% of the wholesale cost. A seizure of 12,000 cigarettes is conducted. The tax value of 12,000 cigarettes is \$1,722 (\$.1435 x 12,000 cigarettes). Website notification is not required because the tax value of the seizure is less than \$1,750.70. Website notification would have been required if 200 additional cigarettes had been seized or tobacco products had also been seized with a wholesale cost of at least \$54.23

DBA	Hype Haven I
Seizure Date	May 19, 2025
Investigator	Joseph Hernandez
Seller's Permit	224358816
CTPL	249829472