

Procedures Manual

Tobacco Revenue Agent

General Information

Employees of the Northern Virginia Cigarette Tax Board are expected to conduct themselves at all times in an ethical and orderly manner that reflects favorably upon the Board. At no time shall employees use their position for personal gain or any other unauthorized purpose. The reading and signing of a "Field Work Policies" signature sheet will be required of all employees, some points of which bear repeating.

- Personal vehicles may be used for work performed outside of the office. The standard IRS rate will be used as reimbursement for miles driven by each employee.
- Auto Insurance must be maintained by the employee for job related travel and will be kept up to date and active at all times.
- Traffic regulations will be followed at all times.
- Weapons of any kind are NOT authorized to be carried or used by Board employees during working hours.
- The consumption of alcoholic beverages is strictly prohibited during working hours.
- Each employee will keep a daily mileage log. This log will keep track of all miles driven, and a brief description of the destination.
- Parking fees (NOT tickets!) and highway tolls paid by the employee which are work related, shall be reimbursed to the employee by the Board.
- NO gratis/free or discounted products will be accepted by Board employees from ANYONE while conducting official business on behalf of the Board.

Necessary Items for Inspections

There are several essential items that you should have while doing retail inspections. Many can be left in the car while you're in the store, and others would obviously need to be carried with you into the store.

- Metal clipboard with storage capacity
- "Receipt for Seized/Confiscated Cigarettes" form and "Erroneous Assessment" notices (5-6 copies of each)
- NVCTB identification, badge and business cards
- BPOL Contact Information sheets
- Stamp Roll book (kept current and up to date) and Street Files book
- Copies of all of the NVCTB's local Cigarette Stamp Ordinances
- A list of police non-emergency phone numbers for each jurisdiction
- Spare ink pens, sharpie and a calculator
- An adequate supply of empty, generic plastic grocery bags provided by the NVCTB (for bagging seized cigarettes)
- Fairfax County Summons'
- Flash light
- Counterfeit stamp reader (Tagit)

Planning Road Work

It will be the responsibility of the Chief Revenue Agent to maintain the Road Work by Area chart located in Shared Documents as well as the hard copy magnetized to the white board in the office hallway. It is the goal of the NVCTB to inspect each cigarette retailer at least twice each year, although some stores may need additional follow up inspections on occasion. We will attempt to rotate each "area" between Agents, so that each cigarette retailer is inspected by both Agents each year. When a Revenue Agent is

ready to start a new area for inspection, they will consult the Road Work by Area chart to determine which area is to be inspected next. Generally, the Agent would select the area that was last inspected by another Agent, longest ago. This will insure that one area isn't inspected more often than another area. However, there may be times when the Chief Revenue Agent will assign an Agent a particular jurisdiction or area of road work to be inspected next.

Once an area has been selected, and the street files for that area printed, the Agent will then check the six (6) month Activity Report for each of the locations on the street file. Depending on the area that the Agent will be working, they will either make "activity" notes on the street file, and/or print a copy of the Activity Report itself. If the activity for a particular store seems odd, or is noteworthy for one reason or another, view and/or print a longer (12 months? 18 months? Longer?) activity report for that single store in order to clarify any questions about that retailer. Please do not hesitate to ask the Chief Revenue Agent for their thoughts on any location that you have inspected or are preparing to inspect.

- The Agent's objective when looking at the Activity Report is to find any irregularities in some particular stores monthly activity and make a note of it. Is the retailer buying cigarettes in fairly consistent quantities each month? Has the retailer been buying fewer quantities of cigarettes recently? Has the retailer stopped buying cigarettes altogether? This is information that could prove useful to the Agent while conducting their inspection.
- Prior to starting their road work for the day, the Tobacco Revenue Agent will email all office personnel what jurisdiction or area and number of Fairfax Co. they will be inspecting that day.
- The Agent should make an attempt to plan what routes he/she will be taking while doing their road work. The goal here is to avoid having to "double back" in order to finish an area. There are however, instances where this is unavoidable (e.g.: retailers that don't open until 10 am, and it's only 9 am).

Retail Inspections

When entering a store to start your inspection, immediately start looking for the cigarettes, particularly in a store that is not listed on the street file or linked to an authorized Agent. This will allow you to determine your approach with the store manager. If you do, in fact, notice cigarettes displayed, you have the legal right to inspect the premises whether the store is linked to a wholesaler or not. If cigarettes are not visible, and the store is NOT linked to a wholesaler, you will have to ask if they sell cigarettes. If they say "No", and you're not convinced they're telling the truth, you would still need their permission to search the store.

You must act in a courteous and professional manner at all times. This however, does not mean you cannot be firm in your approach. If the person in charge is not aware of the NVCTB, and is hesitant to allow you behind their counter, you may suggest that they call the owner and/or district manager in order to get a better understanding of what it is you need to do. If this doesn't work, then call the Administrator or the Chief Revenue Agent for their advice.

- Introduce yourself to the clerk and ask to speak to the person in charge.
- Introduce yourself to the person in charge and explain to them that you're here to conduct a routine cigarette tax stamp inspection. Hand the person in charge an information sheet (example attached) and your business card. Offer to show them your NVCTB identification.
- Do not let the clerk or person in charge move any cigarettes around before or during your inspection, they can however, sell cigarettes during the inspection. If there is any doubt that

that the retailer is selling improperly stamped cigarettes, you may inspect the pack(s) before the clerk rings them up and hands them to the customer.

- Ask the person in charge to please show you where the back-stock cigarettes are stored, and where the business license is displayed.
- Also ask to see the ST-10C, “Cigarette Resale Certificate of Exemption” from the VA Dept. of Taxation.
- Verify that the business license is current, and not expired. Also verify that the address on the business license, matches the address on the NVCTB street file. Make necessary corrections to the street file as needed (see attached example). Complete the road work sheet by listing the wholesaler this retailer uses, and both the first and last name of the person in charge. Make sure to write the name of the retailer onto the road work sheet as it appears on the NVCTB street file (including store number if included).
- If the business license is expired, see the sub section **“BUSINESS WARNING NOTICE”**.
- Ask the person in charge to provide you with up to one (1) year of receipts for you to view. You are looking to make sure the cigarettes were purchased for resale (sales tax not paid), for this location, purchase quantities appear normal, etc. You are also looking for “larger than ordinary” quantities of the most popular cigarettes. Are they buying “excessive” amounts of Newport’s? Marlboro’s? If so, it’s possible they could be selling in large quantities to traffickers. Please bring this to the attention of the Administrator and/or Chief Revenue Agent.
- Tell the person in charge that you will let them know when the inspection is complete if they would like you to do so. Otherwise, if there are no problems found, or issues to resolve, you will just leave.
- During your inspection, make every attempt to avoid interfering with the stores customer service. If space is limited, it’s permissible to ask the person in charge if the cashier could be moved to another cash register temporarily.
- The Agent should note the average six (6) month activity and include it in the “ACT:” line of the road work sheet after verifying that the store appears to have on hand the approximate number of cigarettes that the six (6) month activity indicates. This will be of additional value when trying to determine if the store is purchasing extra Newport’s or Marlboro’s for illegal sale. If the average pack activity does not appear to reflect the quantity of packs on hand. Make some notes to yourself and review with the Chief Revenue Agent. Does the owner have another store? Do the invoices reflect LARGE quantities of Newport’s or Marlboro Gold’s?
- Be systematic and organized in your inspection. Your goal is to inspect at least 4 packs from every “facing” of cigarettes in the rack for large stores, and all of the cigarettes in the rack for smaller stores. Inspect about 40% of the cartons. Attempt not to damage the cartons as you pinch and/or pull the carton flaps in order to see the tax stamp. Check many stamp roll numbers to verify that the retailer has the proper stamps in their store.
- If untaxed cigarettes are found, set them aside in such a place that they won’t be disturbed or tampered with, be sure to inspect ALL of the packs in the rack and cartons in storage, if you find significant quantities, organize them neatly by brand (i.e.: Marlboro, Newport, Camel, etc.).
- Fill out a “Receipt for Seized/Confiscated Cigarettes” form. (see next section)
- At the end of each day, place the road work sheets and street files in the hopper on the time clock desk. Please be sure to include your name, date, and the proper jurisdiction in the lines along the bottom of each road work sheet. If in Fairfax County, please be sure to include the name and number of the road work area as well.

- If any seizures were made during the day, the Tobacco Revenue Agent will resend their morning email to all office personnel with the name of the retailer and a brief explanation of the seizure. Make a copy of the completed “Receipt for Seized/Confiscated Cigarettes” form and place with the confiscated cigarettes in the Administrator’s office. Place the original copy of the “Receipt for Seized/Confiscated Cigarettes” form in the hopper on the Deputy Administrator’s desk.

Receipt for Seized/Confiscated Cigarettes form

Let the person in charge know that you have found some cigarettes that are in violation of the ordinance. Tell them that you will be confiscating these cigarettes, and that you will provide them with a handwritten receipt. Write clearly and firmly when filling out the seizure form.

- Fill out the blank spaces on the top half of the “Receipt for Seized/Confiscated Cigarettes” form.
- Under the heading “BRAND/TYPE”, list the brands of the cigarettes that are being seized, and the stamp roll numbers for those brands (see attached example). It is permissible to count all brands (i.e.: Marlboro’s) regardless of flavor, as a single subtotal.
- Write the total number of packs (NOT cartons) for each brand in the next column.
- The type of stamp (i.e.: VA, VA/NVCTB, Maryland, No Stamp, etc.) is to be written in the “STAMP APPLIED” column.
- After completely filling out the seizure form, have the person in charge verify the count totals, and sign the document. Explain to the person in charge that by signing the document, they are only verifying that the count is correct. They are not admitting guilt. Clearly print the person in charges first and last name next to their signature.
- Give the pink copy to the person in charge, along with a copy of the “Erroneous Assessment” notification. Let them know that it is within their rights to appeal this seizure if they choose to do so.
- If seizing cigarettes with the dual VA/NVCTB stamp, write a brief explanation for the reason the seizure was made on the white copy only of the Seizure Form.
- Bag or box up the cigarettes being seized. Mark the bag or box clearly with the store name and number (as it appears on the NVCTB street file), address, date and quantity of cigarettes seized. If the seizure is in two (2) or more bags or boxes, be sure to note that on EACH bag or box.

NOTE: It’s our policy to only make seizures larger than four (4) packs. There are exceptions however, and they could include an uncooperative person in charge, repeated seizures from that store, lying to the Agent, etc. If the Agent does in fact confiscate less than five (5) packs from a retailer, they are to include a short note on our copy of the seizure form explaining the reason for the seizure. Otherwise, hand the four (4) packs or less of improperly stamped cigarettes to the person in charge and tell them they are not to sell them.

A vast majority of seizures are made because of wholesaler error. However, there will be times when you, as a Tobacco Revenue Agent, will be able to determine that a shop owner has purposely attempted to circumvent the local cigarette taxes by bringing untaxed cigarettes to his/her store. It is the policy of the NVCTB, to not issue a summons for the first offense, unless one of several factors are met, as listed below. Regardless of what factors are involved in your seizure, always call the Administrator or the Chief Revenue Agent before issuing a summons to the store owner. Currently, Tobacco Revenue Agents are

permitted to issue a summons in Fairfax County only. If a decision has been made to issue a summons in a jurisdiction other than Fairfax County, make sure to have the code section violation for that jurisdiction before calling the local police, or going to the Magistrate's Office to issue the summons.

- If, when confiscating cigarettes as a FIRST offense, the person in charge hides facts, cigarettes, etc., or if that person tells you something that you know is untrue; the NVCTB would normally issue a summons.
- If this is the second violation by the same shop owner, the NVCTB would normally issue a summons.
- Please consider the *quantity* of cigarettes being confiscated before deciding to issue a summons. Be sure to discuss this with the Administrator in order to avoid taking a business owner to court for a "negligible" quantity of illegal cigarettes. Make sure to take photos that would be useful to you in a court of law, and to obtain all of the personal information required to identify the defendant.
- You will be required to complete an Incident Report for this retailer if you decide to take them to court. If you are unsure of the information required to complete the Incident report, print a copy (see sub-heading, "Incident Report" in this manual in order to gain access to the report) to keep with you while conducting field work. This will help remind you what information to obtain from the defendant and to list names of any witnesses you may have spoken to.
- If the store sells beer and/or wine, you should contact the Alcohol Beverage Control (ABC) Board if you believe that the store owner is purposely selling untaxed cigarettes. In order to possess a license to sell alcohol, a business owner must show that they are financially responsible. A store owner caught selling untaxed cigarettes on more than one occasion, could possibly be enough to influence the ABC to terminate that stores alcohol beverage license. This is a STRONG incentive to keep the store owner honest and in compliance!
- Contact the Virginia Department of Taxation at tobaccounit@tax.virginia.gov if 10 (ten) or more packs of confiscated cigarettes have a tax stamp from another state, or if 30 (thirty) or more packs are missing a tax stamp altogether. The VA Dept. of Taxation will issue an assessment for anything over 30 packs of untaxed cigarettes (and a warning for less than 30 packs). This is not considered an emergency; the email can be sent later in the day or week.

Business Warning Notice

There are several items that retailers are required to have on hand at all times and made available for inspection by the Tobacco Revenue Agent while conducting official NVCTB business.

- Local business license
- Commonwealth of Virginia Sales and Use Certificate
- Receipts/invoices of all cigarette purchases during the last year
- ST-10c, Cigarette Resale Certificate of Exemption

If the retailer is not able to provide the Agent with any/all of these items, a "Business Warning Notice" may be issued to that retailer. Currently, the Field Work Policies signature form states that the warning can be issued at the discretion of the Agent. However, if the retailer has an expired BPOL, the Agent is required to adhere to the following policy. In the case of the "Business Warning Notice" attachment in this manual, a warning was issued to the retailer for having an expired BPOL.

Handling of Expired/Missing Local Business Licenses

- Verify that the address on the local business license matches the address on the NVCTB street file. Make corrections to the street file if necessary.
- If the person in charge of the retail location is not able to locate the business license, or if it has expired, call the appropriate number for that jurisdiction from the “BPOL Contact Information” sheet that you should be keeping with you while conducting retail inspections (can be found in Shared Documents under “Business License Procedures”). Ask the contact person in charge if the retailer has a valid BPOL.
- If the retailer does not have a valid BPOL, issue a Business Warning Notice to that store. Fill in all of the appropriate fields on the form. Include the retailers corporate name as it appears on the BPOL (Fairfax Co. data base may not be able to locate the business without it)
- Indicate in the “Description of Infraction” area that the business has until a *specific date* (7 days from the issuance of the warning notice) to send the NVCTB an up to date/current local business license. Please make sure the business is shown our fax number, physical address, your cell number and your email address.
- Also, in the same area as above, make note that if after seven (7) days has expired, and the NVCTB still has not received an up to date/current business license, their ability to purchase cigarettes for resale will be suspended, and that their cigarettes may be confiscated soon thereafter.
- Upon returning to the office later in the day, the Agent will fill out the BPOL Follow Up form and leave their copy of the “Business Warning Notice” in the jacket pocket. The BPOL Follow Up Form can be found in the 3 ring binder titled “Handling of Expired/Missing Local Business Licenses” kept on the cabinet outside De’s office.
- After at least seven (7) days, the Agent that issued the warning will be responsible for contacting the wholesaler and having them block the sale of cigarettes to that retail location until an up to date/current business license has been obtained. No need to inform the retailer again since they were informed in the initial warning. **NOTE:** Before blocking the stores ability to purchase cigarettes for resale, call the BPOL contact list person to verify if the store has obtained an up to date/current business license. When contacting the wholesaler to block the retailers purchase of cigarettes, make sure to tell them that are required to have an up to date copy as well. Proceed accordingly.
- If after seven (7) more days have passed (or less if approved by the Administrator or Chief Revenue Agent), and the NVCTB still has not received an up to date/current business license, the Agent will contact the business license office of the locality to verify if the retailer has been issued the business license. If the retailer has not, the Agent will return to the location and confiscate all the retailer’s cigarettes. You may inform the retailer, that if they sell alcohol, you will be contacting the ABC as well, and they *may* lose their ABC license. (The ABC requires all license holders to be fiscally responsible. Failing to pay their taxes and obtain a business license qualifies as being fiscally *irresponsible*.) They will have ten (10) days in which to obtain the proper license and appeal the seizure to get their cigarettes back. Otherwise, they may lose their cigarettes for good.

Incident Report

If you have issued a summons in Fairfax County, or sworn out a warrant on a retailer in another jurisdiction, you are required to complete an Incident Report for that court case. The Incident report should contain all pertinent information for that case only, as well as the outcome of the case once the case has been tried. Also include dates of any continuances and the reason for the continuance. This document will serve as a resource to you when testifying the facts of the case in court. It is a good idea to take a recent copy of that jurisdiction's Cigarette Tax Ordinance to court with you for the Commonwealth Attorney to read and understand before the case is heard in court.

- To access the Incident report template, open the Shared Documents folder, open the ENFORCEMENT folder, open the Investigations-Cases-Assessments folder, click on the Incident Report Template document.
- The cells on the template may appear too small when you start keying in the information, they do however expand to allow you to enter all of the information as needed.
- The cells are labeled so that they are self-explanatory, all of them need to be completely filled in. If for some reason a cell is not applicable, then enter N/A into that cell. Several of the following bullet points will help to clarify any misunderstanding there may be regarding some of the information cells.
- "CASE NO." would be filled in if you are given a case number by the officer issuing the summons or by the magistrate if swearing out a warrant.
- "Other Info." could include any information that you may find useful during court. It could also include dates and reasons for any past seizures from that retailer (if any) and any previous court dates and outcomes for that retailer.
- "Items Seized (Type, Amount)" is where you would list the brand and quantity of the cigarettes seized.
- "Cigarette Tax Stamp Information" is where you would enter the type of stamp that was confiscated for each pack seized.
- "Violations of Cigarette Ordinance" would only include the charges made in this case. Be sure to include the proper code number and description of each violation the defendant was charged with.
- "Incident Narrative" would include your description of the incident. In your narrative, be sure to include time of day, name of defendant, police officers, witnesses, weather conditions if appropriate, and exactly what happened from start to finish. No detail is too small!
- "Court Jurisdiction (Date & Time)" This would obviously be where you would enter the information required for this cell. However, this is where you would also enter the date, time and reason for any continuances. Here, you would also explain the outcome of the case, and penalties imposed on the defendant.
- After completely filling in all the cells on the report, review your Incident Report for errors and clarity.
- Save the document, "Save as..." "Incident Report title of the folder.
- Save the newly created Incident Report into the folder with the name of the retailer, which would be located in the folder with the proper calendar year (you may need to create a new folder with the current calendar year as the title) folder which should be located in the "Court Cases" folder.
- Also include in the retailer folder any photos that you took along with a copy of the summons and any supporting documents. Be sure to properly label these in order to identify them as part of this particular court case.

Virginia State Corporation Commission

The Virginia State Corporation Commission is a wonderful resource that will allow you to find out what other businesses a store owner might also own. The web address is www.scc.virginia.gov , and the clerk's office can be reached by phone at 1 866-722-2551. In order to obtain a list of businesses that a store owner owns, you would have to fax a request to Raquel at VA SCC. Her fax number is, 1 804-692-0681.

ALEXANDRIA CLIFTON DUMFRIES FAIRFAX FAIRFAX COUNTY FALLS CHURCH FREDERICKSBURG HAYMARKET HERNDON
HILLSBORO LEESBURG LOVETTSVILLE MANASSAS MIDDLEBURG PURCELLVILLE ROUND HILL VIENNA WARRENTON

NORTHERN VIRGINIA CIGARETTE TAX BOARD

14150 Newbrook Dr. Suite #210
Chantilly, VA 20151
(703) 802-0373
FAX (703) 802-0375

ATTENTION RETAILERS IN THE TOWN OF LEESBURG

Below is an enlarged sample of the Cigarette Tax Stamp which must be affixed to the bottom of each package of cigarettes possessed, offered for sale, distributed or used within the **Town of Leesburg**.

Retailers are responsible for, but not limited to the following:

- Cigarettes for resale **MUST** be purchased from an authorized wholesaler, **NOT** a retail store. A list of authorized wholesalers will be provided upon request.
- When purchasing cigarettes for resale you **MUST** use the actual name of the store and address where the cigarettes will be sold, **NOT** the name and location of the corporation. This will allow the wholesaler to include the proper **Town of Leesburg** cigarette tax into the purchase price.
- If you sell cigarettes from more than one location, you must purchase cigarettes separately for each location. Cigarettes may **NOT** be transferred between stores.
- Copies of receipts or invoices for the purchase of cigarettes must be maintained for at least four years, and at your business location for a period of no less than one year.
- Agents of the Cigarette Tax Board make periodic inspections of retail locations in order to check for compliance. **The entire premises of the retail location is subject to complete and thorough inspection.**
- Cigarettes for personal use cannot be brought into your business.
- A current Business License, a valid Sales and Use Certificate, as well as a Cigarette Resale Certificate of Exemption (ST-10c) are required in order to sell cigarettes.

Any packages of cigarettes found without the **Town of Leesburg** cigarette tax paid, or without the Dual VA/NVCTB stamp affixed, will be confiscated.

- In addition, criminal penalties may be imposed for violation of local ordinances requiring payment of the tax.
- It is a Class 1 Misdemeanor, and is punishable by up to one year in jail, and/or a fine of up to \$2,500 if found guilty.

Please contact the Northern Virginia Cigarette Tax Board at (703)802-0373, should you have any questions.



Street Listing

Loc	Acct Num	Street Num	Street	Name		Account
995	M009080	01017	NE EDWARDS FERRY RD	SUNOCO A PLUS LEESBURG VA	20176	108 ✓ ADDRESS CORRECTION
995	M009845	00915	NE EDWARDS FERRY RD	SHEETZ #267 LEESBURG VA	20176	174 ✓
995	M009845	00915	NE EDWARDS FERRY RD	SHEETZ #267 LEESBURG VA	20176	175 ✓
995	P001229 X DELETE	00932	NE EDWARDS FERRY RD	MAIL STOP - DEMOLISHED LEESBURG VA	20176	169 X UNLINK + DELETE
995	M009074	01079	NE EDWARDS FERRY RD	SHOPPERS FOOD WHSE #40 LEESBURG VA	20176	158 ✓
995	P001084	00700	FIELDSTONE DR	7-11 #34371 LEESBURG VA	20176	141 ✓
995	N000169	00007	FT EVANS RD	CAROLINA MERCADO LATINO LEESBURG VA	20176	169 ✓ NAME CHANGE
995	N001108	00526	FT EVANS RD	WALGREENS #9838 LEESBURG VA	20175 20176	141 ✓ ZIP CORRECTION
995	M008916	00002	SE HARRISON ST	EXPRESS LIBERTY LEESBURG VA	20175	169 ✓
995	M008909	00205	SE HARRISON ST	LEESBURG EMPOR.&SMOKE SHP LEESBURG VA	20175	192 ✓
995	M008909	00205	SE HARRISON ST	LEESBURG EMPOR.&SMOKE SHP LEESBURG VA	20175	501 ✓
995	M009956	00007	N KING ST	DOWNTOWN SALOON LEESBURG VA	20176	274 ✓
995	M009956	00007	N KING ST	DOWNTOWN SALOON LEESBURG VA	20176	169 X UNLINK
995	P001320	00019	S KING ST	KINGS TAVERN & WINE BAR LEESBURG VA	20175	372 ✓
995	M008931	00224	S KING ST	DISCOUNT MINI MARKET LEESBURG VA	20175	144 X UNLINK
995	M008931	00224	S KING ST	DISCOUNT MINI MARKET LEESBURG VA	20175	169 ✓
995	M008934	00437	S KING ST	SAFEWAY #4218 LEESBURG VA	20175	141 ✓
995	M00893	00448	S KING ST	RITE AID #3707 LEESBURG VA	20175	147 ✓

NAME: <u>Sunoco A Plus</u>	NAME: <u>Carolina Mercandito</u>
ADDRESS: <u>101T(NE) Edwards Ferry</u> <small>address correction</small>	ADDRESS: <u>7 Ft. Evans Rd.</u>
SUPPLIER: <u>Leesburg, VA 20176</u>	SUPPLIER: <u>Leesburg, VA 20176</u>
SUPPLIER: <u>Century</u>	SUPPLIER: <u>Sant's Club</u>
CONTACT: <u>Mr. Ayoub</u>	CONTACT: <u>Mr. Ramirez</u>
BUS LIC: <u>✓ ACT.: 6,800</u>	BUS LIC: <u>✓ ACT.: 50</u>
NAME: <u>Sheetz #267</u>	NAME: <u>Walgreens #9838</u>
ADDRESS: <u>915 NE Edwards Ferry</u>	ADDRESS: <u>526 Ft. Evans Rd.</u>
SUPPLIER: <u>Leesburg, VA 20176</u>	SUPPLIER: <u>Leesburg, VA 20175</u>
SUPPLIER: <u>Sheetz Distrib.</u>	SUPPLIER: <u>McLane Mid - Atl.</u>
CONTACT: <u>Ms. Hall</u>	CONTACT: <u>Ms. Everett</u>
BUS LIC: <u>✓ ACT.: 23,500</u>	BUS LIC: <u>✓ ACT.: 3,200</u>
NAME: <u>Mail Stop - DELETE</u>	NAME: <u>Express Liberty</u>
ADDRESS: <u>432 NE Edwards Ferry</u>	ADDRESS: <u>2 SE Harrison St.</u>
SUPPLIER: <u>Leesburg, VA 20176</u>	SUPPLIER: <u>Leesburg, VA 20175</u>
SUPPLIER: <u>UNLINK and DELETE</u>	SUPPLIER: <u>Sant's Club</u>
CONTACT: <u>building demolished</u>	CONTACT: <u>Mr. Hiawatha</u>
BUS LIC: <u>✓ ACT.: ✓</u>	BUS LIC: <u>✓ ACT.: 1,400</u>
NAME: <u>Shoppers Food Ware #40</u>	NAME: <u>Leesburg Empor. + Smoke</u>
ADDRESS: <u>1079 NE Edwards Ferry</u>	ADDRESS: <u>205 SE Harrison St.</u>
703-555 1234 NO SUPPLIER: <u>Leesburg, VA 2017</u>	SUPPLIER: <u>Leesburg, VA 20175</u>
SUPPLIER: <u>Super Value</u>	SUPPLIER: <u>Kretels + Haul Stamp</u>
CONTACT: <u>Mr. Jenkins</u>	CONTACT: <u>Ms. Columbus</u>
BUS LIC: <u>Fax BEFORE 9/10/14 ACT.: 800</u>	BUS LIC: <u>✓ ACT.: 70</u>
NAME: <u>7-11 #34371</u>	NAME: <u>Downtown Saloon</u>
ADDRESS: <u>700 Fieldstone Dr.</u>	ADDRESS: <u>T. N. King St.</u>
SUPPLIER: <u>Leesburg, VA 20176</u>	SUPPLIER: <u>Leesburg, VA 20176</u>
SUPPLIER: <u>McLane Mid - Atl.</u>	SUPPLIER: <u>Frye Amusements</u>
CONTACT: <u>Ms. Chandhury</u>	CONTACT: <u>Mr. Raleigh</u>
BUS LIC: <u>✓ ACT.: 7,700</u>	BUS LIC: <u>✓ ACT.: 90</u>
NAME: <u>R. YASSINE</u>	JURISDICTION: <u>TOWN OF LEESBURG</u>
DATE: <u>9/11/14</u>	AREA + NO.: _____

FORBURY - FOUNDED AS
CAROLINA MERCANTO



NORTHERN VIRGINIA CIGARETTE TAX BOARD

ENFORCEMENT DIVISION

14150 Newbrook Dr., Suite 210
Chantilly, Virginia 20151
Office 703-802-0373
Fax 703-802-0375

email: ryassine@nvctb.org
cell: (703) 507-3284

Business Warning Notice

Business Information

Business Name: Shoppers Food Warehouse #40
Business Address: 1079 N.E. Edwards Ferry Rd
Leesburg, VA 20176 (703) 533-1234
Manager: Mr. Norman Jenkins
Date: 9/11/14
Time: 11:00 am
Jurisdiction: Town of Leesburg

Type of Warning

Final Warning Final Warning w/ Civil Penalty

Type of Offense

The Below Offenses are Violations of Your Local Jurisdictions Laws

No Business License No Cigarette Tax Invoices Purchasing from Non Authorized Wholesaler
 Transferring Cigarettes Personal Cigarettes Selling Singles (loosies)
 Other: _____

Details

Description of Infraction:

Please send via fax, email or text a current/up to date Town of Leesburg business license before 9/18/14, or your ability to purchase cigarettes will be suspended. Your cigarettes may also be subject to confiscation.

Your Business Must be In Compliance Within 48 hours or Risk Penalty

Acknowledgement of Warning

By signing this form, you confirm that you understand the information in this warning. Signing this form does not necessarily indicate that you agree with this warning. As this is your 1st and only warning, any subsequent offense after this date will result in arrest and appearance in your local jurisdictions' General District Criminal Court. Both criminal penalties and/or civil penalties may be levied on the business, owner or employees.

Employee Signature

Print Name

Date

Norman A. Jenkins

Norman A. Jenkins

9/11/14

Manager Signature

Print Name

Date

R. Yassine
Tobacco Revenue Agent

Report Suspicious Activity Regarding the Sale or Possession of Untaxed or Improperly Purchased Cigarettes by calling 703-802-0373 or by visiting www.nvctb.org

FIELD WORK POLICIES

Tobacco Revenue Agents are expected to conduct themselves at all times in an ethical and orderly manner that reflects favorably upon the Board. At no time shall employees use their position for personal gain or any other unauthorized purpose.

The following policies must be adhered to by all Tobacco Revenue Agents;

1. **PERSONAL VEHICLE** may be used for work performed outside of the office. The standard IRS rate will be used as reimbursement for miles driven by each employee. This rate covers maintenance, repairs and auto insurance.
2. **AUTO INSURANCE** must be maintained by the employee for job related travel and will be kept up to date and active at all times. Amounts at least equal to the normal standards in the Northern Virginia area will be maintained. Should the auto insurance be cancelled, expire, etc. it is the employee's responsibility to notify the Board in writing of such action.
3. **VEHICLES** used for work purposes, either personal or Board owned, are for inspection and Board authorized travel only and shall not be equipped with emergency flashing or pulsing lights while being used for Board work purposes.
4. **TRAFFIC REGULATIONS**-All traffic regulations will be followed at **ALL** times.
5. **EMPLOYEE IDENTIFICATION**-An identification badge will be given to the employee and will be carried by the employee while on duty. The Identification badge will only be presented during working hours and in no way will be used in any attempt at personal gain.
6. **WEAPONS** of any kind are **NOT** authorized to be carried or used by Board employees during working hours.
7. **DRESS CODE** - Agents will wear business casual attire while on duty and must present themselves in a professional manner. Tennis shoes/sneakers, denim slacks, hats of any kind and T-shirts are not permitted. When working in the office for the day, an Agent may choose to wear more casual attire. However, they must make sure to bring (or keep in their office) a change of clothes in case they are called out of the office on NVCTB business.
8. **PROCEDURES MANUAL – TOBACCO REVENUE AGENTS** – Agents must read, understand, sign and follow the procedures manual for Tobacco Revenue Agents.

9. INTERDICTION PROCEDURES (*) - Agents may participate with other law enforcement agencies in the stopping of vehicles transporting illegal cigarettes but must adhere to the following requirements;

- a. Any pullover of vehicles must be executed by qualified, armed law enforcement agents and NOT by NVCTB Agents;
- b. NVCTB Agents must not approach any individual or vehicle until an all clear has been issued by the agents who pulled over the vehicle;
- c. At no time shall NVCTB Agents touch, "pat-down" or restrain any individual;
- d. In jurisdictions where authorized, NVCTB Agents may issue summonses upon probable cause, as long as there continues to be qualified, armed law enforcement agents present at the scene.

11. EMPLOYEE EXPENSES - Parking fees and highway tolls paid by the employee which are work related shall be reimbursed to the employee by the Board.

12. GRATIS PRODUCTS - No gratis or free products will be accepted by Board employees from tax payers, distributors, vendors or others while conducting official business on behalf of the Board.

(*) *Violation of these provisions will result in a three day suspension without pay for the first offense and dismissal for the second offense.*

I have read and understand the above policies of the Northern Virginia Cigarette Tax Board and agree to be bound by these terms.

Signature

Date

Non-Emergency Police Phone Numbers

Fairfax Co. 703-691-2131
Alexandria 703-838-4444
Falls Church 703-241-5054
Fairfax City 703-385-7924
Manassas 703-257-8001
Manassas Park 703-361-1136
Middleburg 703-687-6633
Haymarket 703-753-2700
Dumfries 703-221-1111
Purcellville 540-338-7700
Leesburg 703-771-4500
Warrenton 540-347-1100
Herndon 703-435-6846
Vienna 703-255-6366
Prince William Co. 703-792-6500
Arlington Co. 703-558-2222
Loudoun Co. 703-777-1021

VA Off. of the Att. Gen. Tob. Unit 804-786-9137
VA Dept. of Taxation Tobacco Unit 804-786-3078
VA ABC (Springfield Office) 703-313-4432
Maryland Comptroller 410-260-7388
Fairfax Co. Zoning 703-324-1335
U.S. Imm. & Cust. Enforc. (ICE) 703-285-6700
Customs Border Prot. (CBP) Bruce Thomas 571-437-5514