Arizona Form **855** 

# Request for Administrative Hearing on Seizure of Tobacco Products

Luxury Tax

IMPORTANT: Please read the instructions before completing this form. All fields are required and must be completed.

Part A Petitioner Information			
Name			
Mailing Address			
City	State		ZIP Code
County			Phone Number
Part B Seizure Information			
Case Number	Date of Seizure	Tobacco Distributor License No.(if applicable)	
Business Name / DBA			
Address			
City	State	ZIP Code	
County		Phone Number	
Part C Reason for Appeal			
Please describe your legal interest in the seized tobacco produc	ts:		
Please explain your reason for contesting the seizure:			
Include additional pages as needed.			
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I hereby request an administrative hearing of the Department's determination regarding the seizure of tobacco products identified above. I have reviewed this form and all attachments. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete.			
complete.			
<b>→</b>			
SIGNATURE OF PETITIONER OR AUTHORIZED AGENT	TITLE		
NAME OF PETITIONER OR AUTHORIZED AGENT	DATE		

## Request for Administrative Hearing on Seizure of Tobacco Products

#### **PURPOSE**

Pursuant to Arizona Revised Statutes ("A.R.S.") § 42-1124, if you have a legal interest in tobacco products that have been seized by the Arizona Department of Revenue ("Department"), you may request an administrative hearing on the matter. The administrative hearing will take place at the Arizona Office of Administrative Hearings and will address whether the Department legally seized the products. Requests for an administrative hearing must be submitted on this form.

#### **GENERAL INSTRUCTIONS**

Complete this form with information specific to the individual or business requesting the administrative hearing. Be sure to provide a complete response to each request for information. *All fields are required and must be completed.* 

The completed form, together with a copy of the Notice of Seizure and Forfeiture and all supporting documents, may be mailed or hand-delivered to the Department at:

Arizona Department of Revenue Tobacco Tax Unit 1300 1600 W. Monroe Phoenix, AZ 85007

Be sure to retain copies of all your documents for your records.

#### SPECIFIC INSTRUCTIONS

#### **PART A: Petitioner Information**

Enter the information for the person requesting the administrative hearing.

#### **PART B: Seizure Information**

Enter the information regarding the seizure on which the administrative hearing is being requested. This information is located on the Notice of Seizure and Forfeiture.

### **PART C: Reason for Appeal**

Describe the legal interest of the person requesting the administrative hearing and explain why you believe the tobacco products were erroneously or illegally seized.

IMPORTANT: If Part C is not fully completed, the request for hearing will not be considered.

#### FILING DEADLINE

Pursuant to A.R.S. § 42-1124, this form must be submitted within ten (10) days after the date of personal service or the mailing date of the Notice of Seizure and Forfeiture. If notice of the seizure was posted on the Department's website, any person not served personally or by mail must submit this form within ten (10) days after the date the notice was posted online. If no response is received by the deadline, the seizure becomes final and the tobacco products are forfeited to the state.

#### AUTHORIZED REPRESENTATIVE

If you are appointing someone to represent you in this matter, you must also include a completed Arizona Form 285 (General Disclosure/Representation Authorization) with your request. A Supplemental Power of Attorney form must also be submitted to the Arizona Office of Administrative Hearings. Both forms can be found on the Department's website at www.azdor.gov.

ADOR 11356 (1/18) Instructions