



State of Florida
Department of Business and Professional Regulation
Division of Alcoholic Beverages and Tobacco
Bureau of Auditing

Instruction Booklet
for

**IN-STATE
TOBACCO WHOLESALE DISTRIBUTOR'S
MONTHLY EXCISE TAX REPORT**

**Division of Alcoholic Beverages and Tobacco
Internet Site**

www.MyFlorida.com/dbpr/abt

IN-STATE TOBACCO PRODUCTS DISTRIBUTOR (TWD)

INTRODUCTION

The State of Florida imposes an excise tax on all tobacco products, other than cigarettes and cigars, brought or caused to be brought into the State at the rate of 25 percent of the wholesale sales price of such tobacco products. The **wholesale sales price** is the established price at which the manufacturer sells tobacco products to the wholesale distributors, exclusive of any discount. There are three levels of tobacco product activity in Florida: the manufacturer (supplier), distributor (wholesaler), and retailer (vendor). Within the three levels of tobacco product activity, the excise tax is imposed at the Tobacco Wholesale Distributor (wholesale) level.

Following is general information pertaining to the in-state tobacco wholesale distributor, as well as instructions for completing the In-State Tobacco Wholesale Distributor's Monthly Excise Tax Report. For your convenience, applicable Florida Statutes and Administrative Codes are included in this booklet.

SURETY BOND

Before receiving a **Tobacco Wholesale Distributor (TWD) permit**, the applicant must file a **surety bond**, along with a completed application in the amount of \$1,000 (minimum) with the Division of Alcoholic Beverages and Tobacco. The bond must be underwritten by an insurance company registered to do business in Florida. A bond analysis will be conducted at the time of audit to determine if the bond amount will cover the highest monthly liability. If the bond amount is determined to be deficient, the distributor will be required to increase the bond to an amount sufficient to cover the monthly tax liability.

MONTHLY REPORTS

Each TWD is required to **report** all other tobacco product transactions and pay the applicable excise taxes to the Division of Alcoholic Beverages and Tobacco on a monthly basis. All reports and remittances must be made on or before the tenth day of the month following the calendar month for which the report is filed. Only those pages that are needed to report the transactions are required. The distributor is allowed a **deduction** of 1 percent of the amount of the tax due as compensation for record keeping, proper accounting, and remitting of taxes, as long as the report and remittance are submitted on time.

EFT PAYMENTS

Distributors having a tax liability of \$50,000 or more in excise taxes, per license, per year, must remit tax payments through **electronic funds transfer**, as prescribed by Section 210.31, Florida Statutes.

REVIEW OF RETURNS BY THE DIVISION

Each month the division will examine the returns. Any **deficiencies** will be brought to the taxpayer's attention. The division will assess the amount due, along with **interest**, at the annual rate of 12 percent, and penalties of 10 percent. The collection allowance will not be granted if the tax is delinquent at the time of payment, and may be reduced by 10 percent, or \$50, whichever is less, if a taxpayer files an **incomplete return**. An "incomplete return" is a return that is lacking such uniformity, completeness, and arrangement that the physical handling, verification, or review of the return may not be readily accomplished.

FAILURE TO FILE A RETURN

If the taxpayer fails to file a return, the **missing return** will be brought to the taxpayer's attention. If the return is not received within 20 days of this notification, the division will assess a tax amount based on prior payment history of the taxpayer, which must be paid within 10 days of the assessment. Interest at the annual rate of 12 percent, and a penalty of 25 percent will be added to the division's assessment.

RECORD MAINTAINANCE

All **records** must be maintained and kept at the licensed place of business for a period of three years, and must be made available for inspection by AB&T employees upon request.

This booklet is designed to give general information about the requirements of maintaining a tobacco wholesale dealer's permit and to guide the in-state TWD through the steps of completing the required report forms. Sample forms are included. For more comprehensive information and guidance, questions can be addressed to the appropriate Division of Alcoholic Beverages and Tobacco Auditing Office listed in the back of this booklet.

Definitions

“Division” and “AB&T” refer to the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

“Manufacturer” is any person who manufactures and sells tobacco products.

“Distributor” is defined as:

(a) Any person engaged in the business of selling tobacco products in this state who brings, or causes to be brought, into this state from outside the state any tobacco products for sale;

(b) Any person who makes, manufactures, or fabricates tobacco products in this state for sale in this state; or

(c) Any person engaged in the business of selling tobacco outside this state who ships or transports tobacco products to retailers in this state to be sold by those retailers.

“Retail dealer” is any person engaged in the business of selling tobacco products to ultimate consumers.

“Place of business” refers to any place where tobacco products are sold, manufactured, stored, or kept for the purpose of sale or consumption.

“Sale” is any transfer, exchange, or barter for a consideration. The term “sale” includes a gift by a person engaged in the business of selling tobacco products for advertising or as a means of evading this part or for any other purpose.

“Wholesale sales price” is the established price for which a manufacturer sells a tobacco product to a distributor, exclusive of any diminution by volume or other discounts.



DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO
 1940 NORTH MONROE STREET • TALLAHASSEE FL 32399-1022

DBPR Form AB&T
 4000A-300-1
 Rev. 12/03

IN-STATE TOBACCO PRODUCTS DISTRIBUTOR'S MONTHLY REPORT

Prepare in TRIPLICATE. Submit ORIGINAL and FIRST COPY to the AUDITING OFFICE of the DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO. SECOND COPY is to be retained by the licensee. This report and payment must be filed in accordance with the provisions of Chapter 210, Florida Statutes, on or before the tenth day of the month following the month being reported. Make remittances payable to the "Division of Alcoholic Beverages and Tobacco". Distributors paying \$50,000 or more in excise taxes per year must remit tax payments through electronic funds transfer, as prescribed by Chapter 210.31, Florida Statutes.

Permit Name _____ Phone No. (____) _____ Permit No. _____
 Address _____ City _____ State _____ Zip _____
 Month Reported _____ Yr _____ Reporting Period _____ through _____

This report is true and correct to the best of my knowledge and belief and is submitted under penalty of perjury.

 Typed or Printed Name Authorized Signature

SUMMARY OF TRANSACTIONS AND COMPUTATION OF TAX

1.	TOTAL PURCHASES		\$ _____
2.	LESS: Sales to Government Stores	\$ _____	
3.	Sales Out-of-State	\$ _____	
4.	Returns to Factory	\$ _____	
5.	Products Destroyed	\$ _____	
6.	_____	\$ _____	
7.	TOTAL DEDUCTIONS (Total of lines 2 thru 6)	\$ _____	
8.	NET TAXABLE PURCHASES (Line 1 LESS LINE 7)	\$ _____	
9.	EXCISE TAX at 25% of Wholesale sales price (Line 8 X .25)	\$ _____	
10.	LESS: 1% COLLECTION ALLOWANCE (Line 9 X .01)	\$ _____	
11.	LESS: CERTIFICATE OF CREDIT (If any approved by DAB&T)	\$ _____	
12.	NET AMOUNT TO BE REMITTED WITH THIS REPORT	\$ _____	

003053

DAB&T USE ONLY

REPORT RECEIPT		PAYMENT VERIFICATION		FIELD REVIEW		CENTRAL PROCESSING	
	In/Is		In/Is		In/Is		In/Is
Postmark Date		Receipt No.		Initial Review Date		Initial Receipt Date	
Delivery Date		Payment Date		Amended Date		Completed Date	
Delinquency Action		Excise Tax Paid		Amended Amount			

DBPR Form 4000A-300-1

This form is available in PDF and Excel format at
http://www.myflorida.com/dbpr/abt/forms/index_auditing.html

IN-STATE TOBACCO PRODUCTS DISTRIBUTOR'S REPORT

INSTRUCTIONS FOR PREPARATION

Following are step-by-step instructions for the preparation of the tobacco wholesale distributor's monthly tobacco products report. The corresponding form page is given so that reference can be made to the report line items. The original and one copy of the report must be submitted to the applicable District Auditing Office of the Division of Alcoholic Beverages and Tobacco. (See listing in back of booklet for the office servicing your county.) A second copy is to be kept by the licensee. The forms used for this report are DBPR Form AB&T 4000A-300-1, 2, 3 and 4. This report and payment must be remitted to the AB&T auditing office on or before the tenth of the month following the calendar month being reported.

(Page 1) SUMMARY COVER PAGE DBPR Form AB&T 4000A-300-1

A. HEADING

1. Print or type the name of your business as it appears on the permit, telephone number, and permit number.
2. Print or type the physical location address of your business as it appears on the permit.
3. Print or type the calendar month for which activity is being reported, as well as the beginning and ending dates of the period for which the report is submitted.
4. The printed name and signature of authorized person submitting report (owner or officer of corporation, or another individual authorized by owner or officer of corporation) must be included.

B. SUMMARY OF TRANSACTIONS

This section is completed after all other schedules have been completed, and totals can be forwarded to this page.

1. Total Purchases -- enter the grand total purchases from page 2.
2. Sales to Government Stores - enter the grand total sales to government stores from page 2.
3. Sales Out-of-State – enter the grand total sales out-of-state from page 2.
4. Returns to Factory – enter the grand total returns to factory from page 2.
5. Products Destroyed – enter the grand total products destroyed from page 4.
6. BLANK – This line is to be left blank unless instructed to be used by a representative of the Division of Alcoholic Beverages and Tobacco.
7. Total Deductions – add lines 2 through 6 and enter total.
8. Net Taxable Purchases – subtract line 7 from line 1 and enter total.
9. Excise Tax at 25% – multiply line 8 by .25 and enter total.
10. Less: 1% Collection Allowance – multiply line 9 by .01 and enter total.

Collection Allowance may be deducted only when the report and remittance are submitted on or before the 10th of the month.

11. Less: Certificate of Credit – list any **AB&T approved credits** you are applying to the purchases for the month. *Important: The original credit certificate must be submitted with the*

report on which it is taken.

12. Net amount to be Remitted With This Report – if collection allowance is taken, subtract line 10 from line 9 and enter total. If report and remittance are late, and the collection allowance is not taken, forward the amount from line 9 and enter total.

AB&T USE ONLY: Boxes at the bottom of page 1 are for Division of Alcoholic Beverages and Tobacco use only. Do not enter any information in these boxes.

(Page 2) **PRODUCT TRANSACTIONS**
DBPR Form AB&T 4000A-300-2

This is a generic multipurpose form used to summarize details of each type of monthly transaction.

A. **HEADING**

1. **Name:** Print the name of your business as it appears on your permit, along with the city in which your business is located.
2. **Report period:** Print the month for which the report is filed, and the beginning and ending dates of the period for which the report is submitted.
3. **Transaction type:** Check the appropriate box for the type of transaction you are reporting. A separate page must be completed for each type of transaction conducted during the month.

B. **PRODUCT TRANSACTIONS**

GENERAL: All transaction pages are completed as follows:

1. List each individual transaction by invoice date, invoice number, name and address of the company purchased from or sold to, and the wholesale sales price of the product being reported from the invoice. Copies of invoices for government sales, sales out of state, and returns to the factory must accompany the report. *NOTE: Do not include non-taxed items such as rolling papers and cigars.*
2. If more than one page is needed for each type of transaction, subtotal each page and enter the grand total on the bottom of the last page.
3. Add and enter the totals at the bottom of each page. Forward the grand total for each type of transaction to the appropriate line on page 1.

*TAX-PAID PURCHASES FROM FLORIDA DISTRIBUTORS
DBPR Form AB&T 4000A-300-3*

Page 3 is used to summarize tax paid purchase transactions.

A. HEADING

1. Name: Print the name of your business as it appears on your permit, along with the city in which your business is located.
2. Report period: Print the month for which the report is filed, and the beginning and ending dates of the period for which the report is submitted.

B. TRANSACTIONS

1. List each individual purchase by invoice date, invoice number, name of Florida distributor purchased from and wholesale sales price.

NOTE: This page is used to record purchases that have been previously taxed. The total from this page does NOT forward to the Summary of Transactions on page 1.

CERTIFICATE OF TOBACCO PRODUCTS DESTROYED
DBPR Form AB&T 4000A-300-4

This form is used to report destroyed products.

A. HEADING

1. Print or type the name of your business as it appears on the permit, telephone number, and permit number.
2. Print or type the physical location address of your business as it appears on the permit.
3. Enter date of the product destruction.

B. TRANSACTIONS

1. List the name of each individual supplier and the wholesale sales price of the product that is destroyed. (Attach a detailed listing of products for each supplier.)
2. Add and enter the total at the bottom of this schedule. Forward the total to page 1, line 5.

C. CERTIFICATION

1. The certificate must be signed by the licensee's representative and by the Division of Alcoholic Beverages and Tobacco auditor who witnessed the tobacco destruction.

Florida Statutes

210.25 Definitions.--As used in this part:

- (1) "Business" means any trade, occupation, activity, or enterprise engaged in for the purpose of selling or distributing tobacco products in this state.
- (2) "Consumer" means any person who has title to or possession of tobacco products in storage for use or other consumption in this state.
- (3) "Division" means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.
- (4) "Distributor" means:
 - (a) Any person engaged in the business of selling tobacco products in this state who brings, or causes to be brought, into this state from outside the state any tobacco products for sale;
 - (b) Any person who makes, manufactures, or fabricates tobacco products in this state for sale in this state; or
 - (c) Any person engaged in the business of selling tobacco outside this state who ships or transports tobacco products to retailers in this state to be sold by those retailers.
- (5) "Manufacturer" means any person who manufactures and sells tobacco products.
- (6) "Place of business" means any place where tobacco products are sold, manufactured, stored or kept for the purpose of sale or consumption, including any vessel, vehicle, airplane, train, or vending machine.
- (7) "Retail outlet" means each place of business from which tobacco products are sold to consumers.
- (8) "Retailer" means any person engaged in the business of selling tobacco products to ultimate consumers.
- (9) "Sale" means any transfer, exchange, or barter for a consideration. The term "sale" includes a gift by a person engaged in the business of selling tobacco products for advertising or as a means of evading this part or for any other purpose.
- (10) "Storage" means any keeping or retention of tobacco products for use or consumption in this state.
- (11) "Tobacco products" means loose tobacco suitable for smoking; snuff; snuff flour; cavendish; plug and twist tobacco; fine cuts and other chewing tobaccos; shorts; refuse scraps; clippings, cuttings, and sweepings of tobacco, and other kinds and forms of tobacco prepared in such manner as to be suitable for chewing; but "tobacco products" does not include cigarettes, as defined by s. 210.01(1), or cigars.
- (12) "Use" means the exercise of any right or power incidental to the ownership of tobacco products.
- (13) "Wholesale sales price" means the established price for which a manufacturer sells a tobacco product to a distributor, exclusive of any diminution by volume or other discounts.

210.30 Tax on tobacco products; exemptions.--

- (1) A tax is hereby imposed upon all tobacco products in this state and upon any person engaged in business as a distributor thereof at the rate of 25 percent of the wholesale sales price of such tobacco products. Such tax shall be imposed at the time the distributor:
 - (a) Brings or causes to be brought into this state from without the state tobacco products for sale;
 - (b) Makes, manufactures, or fabricates tobacco products in this state for sale in this state; or
 - (c) Ships or transports tobacco products to retailers in this state, to be sold by those retailers.
- (2) A tax is hereby imposed upon the use or storage by consumers of tobacco products in this state and upon such consumers at the rate of 25 percent of the cost of such tobacco products. The tax imposed by this subsection shall not apply if the tax imposed by subsection (1) on such tobacco products has been paid. This tax shall not apply to the use or storage of tobacco products in quantities of less than 1 pound in the possession of any one consumer.

(3) Any tobacco product with respect to which a tax has once been imposed under this part shall not again be subject to tax under this part.

(4) No tax shall be imposed by this part upon tobacco products not within the taxing power of the state under the Commerce Clause of the United States Constitution.

(5) The exemptions provided for cigarettes under s. 210.04(4) shall also apply to tobacco products under this part.

210.31 Payment of taxes by electronic funds transfer.--The Secretary of Business and Professional Regulation may require a distributor who sells tobacco products within the state to remit by electronic funds transfer any tax imposed under s. 210.30 if the taxpayer is subject to the tax and if the total of such taxes the distributor paid in the prior year amounted to \$50,000 or more.

210.35 Distributor's license required; application; out-of-state applicant.--

(1) No person shall engage in the business of selling or dealing in tobacco products as a distributor in any place of business in this state without first having received a license from the division to engage in such business at the place of business. Every application for such license shall be made on a form prescribed by the division and shall state the name and address of the applicant; if the applicant is a firm, partnership, or association, the name and address of each of its members; if the applicant is a corporation, the name and address of each of its officers; the address of its principal place of business; the place where the business to be licensed is to be conducted; and such other information as the division may require for the purpose of the administration of this part.

(2) A person outside this state who ships or transports tobacco products to retailers in this state, to be sold by those retailers, may make application for license as a distributor, be granted such a license by the division, and thereafter be subject to all the provisions of this part and entitled to act as a licensed distributor.

210.40 License fees; surety bond; application for each place of business.--Each application for a distributor's license shall be accompanied by a fee of \$25. The application shall also be accompanied by a corporate surety bond issued by a surety company authorized to do business in this state, conditioned for the payment when due of all taxes, penalties, and accrued interest which may be due the state. The bond shall be in the sum of \$1,000 and in a form prescribed by the division. Whenever it is the opinion of the division that the bond given by a licensee is inadequate in amount to fully protect the state, the division shall require an additional bond in such amount as is deemed sufficient. A separate application for a license shall be made for each place of business at which a distributor proposes to engage in business as a distributor under this part, but an applicant may provide one bond in an amount determined by the division for all applications made by the distributor.

210.45 Issuance, expiration, and display of licenses; license not transferable.--Upon receipt of an application in proper form and payment of the required license fee, the division shall, unless otherwise provided by this part, issue to the applicant a license which shall permit the applicant to engage in business as a distributor at the place of business shown on the license. Each license shall expire on June 30 following its date of issue unless sooner revoked by the division or unless the business for which the license was issued is transferred. In either case, the holder of the license shall immediately surrender it to the division. Each license shall be prominently displayed on the premises covered by the license. No license shall be transferable to any other person.

210.55 Distributors; monthly returns.--

(1) On or before the 10th of each month, every taxpayer with a place of business in this state shall file a return with the division showing the taxable price of each tobacco product brought or caused to be brought into this state for sale, or made, manufactured, or fabricated in this state for sale in this state, during the preceding month. Every taxpayer outside this state shall file a return showing the quantity and taxable price of each tobacco product shipped or transported to retailers in this state, to be sold by those retailers, during the preceding month. Returns shall be made upon forms furnished and prescribed by the division and shall contain any other information that the division requires. Each return shall be accompanied by a remittance for the full tax liability shown.

(2) As soon as practicable after any return is filed, the division shall examine each return and correct it, if necessary, according to its best judgment and information. If the division finds that any amount of tax is due from the taxpayer and unpaid, it shall notify the taxpayer of the deficiency, stating that it proposes to assess the amount due together with interest and penalties. If a deficiency disclosed by the division's examination cannot be allocated to one or more particular months, the division shall notify the taxpayer of

the deficiency, stating its intention to assess the amount due for a given period without allocating it to any particular months.

(3) If, within 60 days after the mailing of notice of the proposed assessment, the taxpayer files a protest to the proposed assessment and requests a hearing on it, the division shall give notice to the taxpayer of the time and place fixed for the hearing, shall hold a hearing on the protest, and shall issue a final assessment to the taxpayer for the amount found to be due as a result of the hearing. If a protest is not filed within 60 days, the division shall issue a final assessment to the taxpayer. In any action or proceeding in respect to the proposed assessment, the taxpayer shall have the burden of establishing the incorrectness or invalidity of any final assessment made by the division.

(4) If any taxpayer required to file any return fails to do so within the time prescribed, the taxpayer shall, on the written demand of the division, file the return within 20 days after mailing of the demand and at the same time pay the tax due on its basis. If the taxpayer fails within that time to file the return, the division shall prepare the return from its own knowledge and from the information that it obtains and on that basis shall assess a tax, which shall be paid within 10 days after the division has mailed to the taxpayer a written notice of the amount and a demand for its payment. In any action or proceeding in respect to the assessment, the taxpayer shall have the burden of establishing the incorrectness or invalidity of any return or assessment made by the division because of the failure of the taxpayer to make a return.

(5) All taxes are due not later than the 10th day of the month following the calendar month in which they were incurred, and thereafter shall bear interest at the annual rate of 12 percent. If the amount of tax due for a given period is assessed without allocating it to any particular month, the interest shall begin with the date of the assessment.

(6) In issuing its final assessment, the division shall add to the amount of tax found due and unpaid a penalty of 10 percent, but if it finds that the taxpayer has made a false return with intent to evade the tax, the penalty shall be 50 percent of the entire tax as shown by the corrected return. In assessing a tax on the basis of a return made under subsection (4), the division shall add to the amount of tax found due and unpaid a penalty of 25 percent.

(7) For the purpose of compensating the distributor for the keeping of prescribed records and the proper accounting and remitting of taxes imposed under this part, the distributor shall be allowed 1 percent of the amount of the tax due and accounted for and remitted to the division in the form of a deduction in submitting his or her report and paying the amount due; and the division shall allow such deduction of 1 percent of the amount of the tax to the person paying the same for remitting the tax in the manner herein provided, for paying the amount due to be paid by him or her, and as further compensation to the distributor for the keeping of prescribed records and for collection of taxes and remitting the same.

(a) The collection allowance may not be granted, nor may any deduction be permitted, if the tax is delinquent at the time of payment.

(b) The division may reduce the collection allowance by 10 percent or \$50, whichever is less, if a taxpayer files an incomplete return.

1. An "incomplete return" is, for purposes of this part, a return which is lacking such uniformity, completeness, and arrangement that the physical handling, verification, or review of the return may not be readily accomplished.

2. The division shall adopt rules requiring such information as it may deem necessary to ensure that the tax levied hereunder is properly collected, reviewed, compiled, and enforced, including, but not limited to: the amount of taxable sales; the amount of tax collected or due; the amount claimed as the collection allowance; the amount of penalty and interest; the amount due with the return; and such other information as the division may specify.

210.60 Books, records, and invoices to be kept and preserved; inspection by agents of division.--

Every distributor shall keep in each licensed place of business complete and accurate records for that place of business, including itemized invoices of tobacco products held, purchased, manufactured, brought in or caused to be brought in from without the state, or shipped or transported to retailers in this state, and of all sales of tobacco products made, except sales to an ultimate consumer. Such records shall show the names and addresses of purchasers and other pertinent papers and documents relating to the purchase, sale, or disposition of tobacco products. When a licensed distributor sells tobacco products exclusively to ultimate consumers at the addresses given in the license, no invoice of those sales shall be required, but itemized invoices shall be made of all tobacco products transferred to other retail outlets owned or controlled by that licensed distributor. All books, records and other papers, and other documents required by this section to be kept shall be preserved for a period of at least 3 years after the date of the documents, as aforesaid, or the date of the entries thereof appearing in the records, unless the division, in writing, authorizes their destruction or disposal at an earlier date. At any time during usual business hours,

duly authorized agents or employees of the division may enter any place of business of a distributor and inspect the premises, the records required to be kept under this part, and the tobacco products contained therein to determine whether all the provisions of this part are being fully complied with. Refusal to permit such inspection by a duly authorized agent or employee of the division shall be grounds for revocation of the license. Every person who sells tobacco products to persons other than an ultimate consumer shall render with each sale an itemized invoice showing the seller's name and address, the purchaser's name and address, the date of sale, and all prices and discounts. The seller shall preserve legible copies of all such invoices for 3 years from the date of sale. Every retailer shall produce itemized invoices of all tobacco products purchased. The invoices shall show the name and address of the seller and the date of purchase. The retailer shall preserve a legible copy of each such invoice for 3 years from the date of purchase. Invoices shall be available for inspection by authorized agents or employees of the division at the retailer's place of business.

210.67 Refunds.--Where tobacco products, on which the tax imposed by this part has been reported and paid, or which have been reported for the purpose of determining and imposing the tax for the privilege of doing business under the provisions of this part and on which the tax has been paid, are sold, shipped, or transported by the distributor to retailers, distributors, or ultimate consumers outside the state, or are returned to the manufacturer by the distributor or destroyed by the distributor, a refund or credit of such tax shall be made to the distributor.

Florida Administrative Codes

61A-10.0181 Invoices, Other Tobacco Products Sales to Retail Dealers.

- (1) Wholesalers are required to keep sales tickets or invoices covering all sales of other tobacco products to retail dealers. Invoices of other tobacco products sales by distributors to retailers shall include:
- (a) Seller's name, address, and state distributor's license number;
 - (b) Purchaser's business name;
 - (c) Purchaser's name (individual, partnership, or corporation);
 - (d) Purchaser's business address;
 - (e) Retail tobacco products dealer state permit number;
 - (f) Date of delivery;
 - (g) Number of units of each brand of tobacco products, wholesale price per unit, and discount per unit sold to the retailer;
 - (h) If items other than tobacco products are listed on the invoice to the retailer, tobacco products shall be listed following one another in uninterrupted order; and;
 - (i) In addition to the above requirements, an out of state distributor licensed by the state of Florida shall list discounts separate and apart from the wholesale price of each unit. All discounts and free units attached to units being sold shall not reduce the unit wholesale price for tax purposes.
- (2) Invoices which include both cigarettes and other tobacco products must meet the minimum requirements set forth in this rule and Rule 61A-10.018, FAC.

Division of Alcoholic Beverages and Tobacco
District Auditing Offices

Pensacola

4900 Bayou Blvd, Ste 210
Bayou Corporate Center
Pensacola FL 32503
850.494.5958
Escambia, Holmes, Okaloosa, Santa Rosa, Walton, Washington

Tallahassee

1940 North Monroe St
Northwood Centre
Tallahassee FL 32399-1026
850.922.2288
Bay, Calhoun, Dixie, Franklin, Gadsden, Gulf, Jackson, Jefferson, Lafayette, Leon, Liberty, Madison, Taylor, Wakulla

Jacksonville

7960 Arlington Expwy, Ste 601
Jacksonville FL 32211
904.727.5554
Alachua, Baker, Bradford, Clay, Columbia, Duval, Gilchrist, Hamilton, Nassau, Putnam, St. Johns, Suwannee, Union

Orlando

400 West Robinson St, Rm 709
North Tower, Hurston Bldg
Orlando FL 32801-1700
407.245.0765
Brevard, Citrus, Flagler, Indian River, Lake, Levy, Marion, Orange, Osceola, Seminole, Sumter, Volusia

Tampa

1313 Tampa St
Park Trammel Bldg, Ste 914
Tampa FL 33602-3303
813.272.2613
Charlotte, DeSoto, Glades, Hardee, Hernando, Highlands, Hillsborough, Lee, Manatee, Pasco, Pinellas, Polk, Sarasota

Fort Lauderdale

5080 Coconut Creek Pkwy, Ste B
Margate FL 33063-3942
954.917.1352
Broward, Collier, Hendry, Martin, Okeechobee, Palm Beach, St. Lucie

Miami

8240 N.W. 52nd Terrace, Suite 302
Doral, FL 33166
305.470.5044
Dade, Monroe

Division of Alcoholic Beverages and Tobacco
District Licensing & Enforcement Offices

Pensacola

4900 Bayou Blvd, Ste 210
Bayou Corporate Center

Pensacola FL 32503
850.494.5970
Escambia, Okaloosa, Santa Rosa

Panama City

7948 Front Beach Rd
Panama City FL 32407
850.236.3050
Bay, Calhoun, Gulf, Holmes, Jackson, Walton, Washington

Tallahassee

1940 North Monroe St
Northwood Centre
Tallahassee FL 32399-1021
850.488.4271
Franklin, Gadsden, Jefferson, Lafayette, Leon, Liberty, Madison, Suwannee, Wakulla

Jacksonville

7960 Arlington Expwy, Ste 600
Jacksonville FL 32211
Licensing: 904.727.5552; Enforcement: 904.727.5550
Baker, Bradford, Clay, Columbia, Duval, Hamilton, Nassau, St. Johns, Union

Gainesville

240 NW 76th Dr, Ste B
Gainesville FL 32607
352.333.2515
Alachua, Citrus, Dixie, Gilchrist, Levy, Marion, Putnam, Sumter, Taylor

Orlando

400 West Robinson St, Rm 709
North Tower, Hurston Bldg
Orlando FL 32801
Licensing: 407.245.0785; Enforcement: 407.245.0780
Brevard, Flagler, Lake, Orange, Osceola, Seminole, Volusia

Tampa

1313 Tampa St
Park Trammel Bldg, Ste 909
Tampa FL 33602
813.272.2610
Hardee, Hernando, Highlands, Hillsborough, Pasco, Pinellas, Polk

Fort Myers

4100 Center Point Dr, Ste 101
Fort Myers FL 33916
Licensing: 941.278.7195; Enforcement: 941.278.7337
Charlotte, Collier, DeSoto, Glades, Hendry, Lee, Manatee, Sarasota

Fort Lauderdale

5080 Coconut Creek Pkwy, Ste C
Margate FL 33063-3942
Licensing: 954.917.1350; Enforcement: 954.917.1346
Broward

Fort Pierce

4984 S 25th St
Fort Pierce FL 34981
561.468.3927
Indian River, Martin, Okeechobee, St. Lucie

West Palm Beach

400 North Congress Ave, Ste 150

West Palm Beach FL 33401
Licensing: 561.682.0077; Enforcement: 561.681.6200
Palm Beach

Miami

8240 N.W. 52nd Terrace, Suite 303
Doral, FL 33166
305.470.5044
Dade

Key West

3141 Riviera Drive
Key West, FL 33040
305.292.6755
Monroe