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

Instruction Booklet
for

ALCOHOLIC BEVERAGE DISTRIBUTOR’S
MONTHLY EXCISE TAX REPORT
Division of Alcoholic Beverages and Tobacco
Internet Site

www.MyFlorida.com/dbpr/abt
INTRODUCTION

The State of Florida utilizes a licensing system of distribution of alcoholic beverages known as the three-tier system. Under this system, the three levels of manufacturer (supplier), distributor (wholesaler), and vendor (retailer) must be maintained separate and independent of each other. The manufacturer must sell only to the distributor, and the distributor only to the vendor. The vendor in turn may buy only from the distributor. The manufacturer, who is normally the brand owner, may not deal directly with the vendor. The distributor stands between the vendor and the manufacturer. This system of three independent distribution levels also serves the objective of tax collection on alcoholic beverages. The distributor pays the state excise taxes, affording an orderly method of tax collection for the state.

Following is general information pertaining to the alcoholic beverage distributor, as well as instructions for completing the Alcoholic Beverage Distributor’s Monthly Report. For your convenience, Florida Statutes and Administrative Codes are included towards the end of this booklet.

SURETY BOND

To distribute alcoholic beverages within Florida, a JDBW license (to sell beer and wine) or a KLD license (to sell beer, wine, and/or liquor) must be obtained. Before receiving either license, the applicant must file a surety bond along with a completed application to the Division of Alcoholic Beverages and Tobacco in the amount of $25,000 for a JDBW license or $100,000 for a KLD license to cover any excise tax liability to the State. The bond must be underwritten by an insurance company registered to do business in Florida.

DISTRIBUTOR QUALIFICATION REQUIREMENTS

To obtain and hold an alcoholic beverage distributor’s license within the state of Florida, the licensee must meet and maintain certain qualifying requirements. Distributor qualification requirements are grouped into three categories: warehouse space, inventory, and sales. Within each of these three categories exist two qualifications. The distributor must meet one of the two qualifications for each category.

A general description of the requirements is as follows. You must meet either (a) or (b) of each category.

1. Warehouse space: (owned, leased, or dedicated)
   a. Square footage to hold no less than 10% of annual sales. OR
   b. Square footage to hold $100,000 worth of inventory.

2. Inventory: (owned by distributor)
   a. A quantity of at least 5% annual sales. OR
   b. A quantity of at least $100,000 cost.
   c. Calculations for (a) and (b) cannot be private label products.

3. Sales: (generally versus selected few)
   a. Sales to at least 25% of licensed vendors in warehouse location county/territory. OR
   b. 50% of all individual sales are for less than 10 cases each.

For further information as to the qualifying status of the alcoholic beverage distributor, the Division of Alcoholic Beverages and Tobacco can be contacted at any time. See office listing in back of booklet.
BEVERAGE CONTAINER SIZES

Alcoholic beverages may be sold in Florida in specific size containers only. Beer may be in individual containers containing no more than 32 ounces, or may be in bulk, kegs, or barrels, or any individual container containing 1 gallon or more. Wine cannot be in individual containers holding more than 1 gallon of such wine each. Liquor cannot be distributed in any size container in excess of 1.75 liters, or 59.18 ounces. Whenever the tax on alcoholic beverages is expressed in gallons, the conversion factor of 1 liter being equal to 0.26417 gallons must be used in determining the applicable tax. Once the gallons are calculated they should be rounded to two decimal places.

BRAND REGISTRATION

Brands and/or labels for alcoholic beverage products must be registered with the State of Florida. The purchase by any licensed distributor of any beverage without registration is prohibited.

All taxable malt beverages packaged in individual containers possessed for sale or resale must have imprinted thereon, in a clearly legible fashion by any permanent method, the word “Florida” or “FL” and no other state name or abbreviation of any state name in not less than 8-point type. This requirement may be waived if the manufacturer has established with the division that a tracking system is in place that provides a reliable way to identify the place and state of production, and the distributors the malt beverages were shipped to.

EXCISE TAX RATES

The State of Florida imposes an excise tax on all alcoholic beverages that are brought into the state, at the following tax rates:

<table>
<thead>
<tr>
<th>Type</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beer:</td>
<td></td>
</tr>
<tr>
<td>Pints</td>
<td>$0.06 per pint</td>
</tr>
<tr>
<td>Quarts</td>
<td>$0.12 per quart</td>
</tr>
<tr>
<td>Gallons</td>
<td>$0.48 per gallon</td>
</tr>
<tr>
<td>Wine:</td>
<td></td>
</tr>
<tr>
<td>Under 17.259%</td>
<td>$2.25 per gallon</td>
</tr>
<tr>
<td>17.259% or more</td>
<td>$3.00 per gallon</td>
</tr>
<tr>
<td>Natural Sparkling</td>
<td>$3.50 per gallon</td>
</tr>
<tr>
<td>Cider 0.5% – 7%</td>
<td>$0.89 per gallon</td>
</tr>
<tr>
<td>Liquor:</td>
<td></td>
</tr>
<tr>
<td>Under 17.259%</td>
<td>$2.25 per gallon</td>
</tr>
<tr>
<td>17.259% – 55.78%</td>
<td>$6.50 per gallon</td>
</tr>
<tr>
<td>Over 55.78%</td>
<td>$9.53 per gallon</td>
</tr>
</tbody>
</table>

MONTHLY REPORTS

Each alcoholic beverage distributor is required to make a full and complete report of all product transactions to the Division of Alcoholic Beverages and Tobacco on a monthly basis. All reports and applicable tax payments must be submitted on or before the tenth day of the month following the calendar month for which the report is filed.

COLLECTION ALLOWANCE

The distributor is given a collection allowance as compensation for keeping prescribed records, furnishing bond, and properly accounting for and remitting taxes due to the state. This allowance is a percentage deduction of the amount of tax due. The deduction for beer is 2.5%, wine is 1.9%, and liquor is 1.0% of the monthly excise tax due. The collection allowance will not be granted if the tax or report is de-
linquent at the time of payment.

_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 561.111, Florida Statutes.

**REVIEW OF RETURNS BY DIVISION**

The division will examine each return. Any discrepancies will be brought to the taxpayer’s attention, stating any amount due or overpaid. Corrective report pages and additional taxes due must be submitted to the division as requested.

**FAILURE TO FILE A RETURN**

Furthermore, if the taxpayer fails to file a timely return, penalties can be evoked against the license. The penalty guidelines set forth in the Florida Administrative Code require a corrective action for the first occurrence, a $250 penalty for the second occurrence, a $500 penalty for the third occurrence, and revocation of the license with the fourth occurrence.

**RECORD MAINTENANCE**

All records must be maintained and kept at the licensed place of business for a period of three years, and must be available for inspection by the Division of Alcoholic Beverages and Tobacco employees upon request.

**LICENSE SALESPERSON**

Any person employed as a salesperson of spirituous or vinous beverages by a licensed Florida distributor must be licensed by the Division of Alcoholic Beverages and Tobacco. If a licensed salesperson has a break in employment longer than 90 days during which time the salesperson is not employed by any Florida distributor, the salesperson must obtain a new salesperson’s license by complying with the requirements for original issuance. The distributor must report the status of all salespersons in their employment to the division on a monthly basis with the monthly excise tax report.

This booklet is designed to give general information about the requirements of maintaining an alcoholic beverage distributor’s license, and to guide the alcoholic beverage distributor through the steps of completing the required report forms. Sample forms are included for this purpose. 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:

“Distributor” or “Wholesaler” refers to any person, firm, association, corporation, or company that is licensed to sell and distribute alcoholic beverages at wholesale to persons who are licensed to sell alcoholic beverages at retail to the consumer.

“Alcoholic beverages” are distilled spirits and all other beverages containing one-half of one percent (0.5%) or more alcohol by volume. “Intoxicating beverages” means those alcoholic beverages containing more than 4.007% alcohol by volume.

“Beer” and “malt beverages” are all brewed beverages containing malt.

“Wine” and “vinous beverages” are all beverages made from fresh fruits, berries, or grapes, by natural fermentation. “Fortified wine” means all wines containing more than 17.259% alcohol by volume.

“Liquor”, “distilled spirits”, “spirituous beverages” mean that substance known as ethyl alcohol, ethanol, or spirits of wine in any form, including dilutions and mixtures thereof, from whatever source or by whatever process produced.

“Sale” is any transfer of an alcoholic beverage for a consideration, any gift of an alcoholic beverage in connection with, or as part of, a transfer of property other than an alcoholic beverage for a consideration. “Sold” shall include alcoholic beverages lost, stolen, or other unaccounted for shortages occurring after entry into the state.
INSTRUCTIONS FOR PREPARATION
OF MONTHLY EXCISE TAX REPORT

Following are step-by-step instructions for the preparation of the wholesale distributor’s monthly alcoholic beverage report. The corresponding form page is given so that reference can be made to the report line items. The report forms consist of individual pages for beer, wine, and liquor tax computations, and generic pages for the transaction detail and summary pages.

Beer: Beer distributors must complete and submit DBPR Form AB&T 4000A-100-1B, DBPR Form AB&T 4000A-100-2, and DBPR Form AB&T 4000A-100-3.

Wine: Wine distributors (imported and domestic) must complete and submit DBPR Form AB&T 4000A-100-1W, DBPR Form AB&T 4000A-100-2, DBPR Form AB&T 4000A-100-3, and DBPR Form AB&T 4000A-100-4.

Liquor: Liquor distributors must complete and submit DBPR Form AB&T 4000A-100-1L, DBPR Form AB&T 4000A-100-2, DBPR Form AB&T 4000A-100-3, and DBPR Form AB&T 4000A-100-4.

DBPR Form AB&T 4000A-100-4, Wholesale Distributor’s Schedule of Licensed Salespersons, should be completed and attached to the distributor’s monthly Wine (JDBW) or Liquor (KLD) report.
## COMPUTATION OF TAX

1. 16 oz or less each $0.06 $ 
2. > 16 oz to 32 oz each $0.12 $ 
3. Bulk Gallons per gal. $0.48 $ 
4. $ 
5. Gross Tax Upon Beer (Lines 1, 2, 3, 4) $ 
6. Breakage / Spoilage Deduction (Line 5 x .0020) $ 
7. Subtotal (Line 5 minus line 6) $ 
8. Less: Discount of 2.5% (Does not apply if Report or Payment is filed late) $ 
9. Certificate of Credit (if any approved by DAB&T) No. $ 
10. Net Amount Excise Tax (Line 7 minus lines 8 & 9) $ 

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<table>
<thead>
<tr>
<th>Report Receipt</th>
<th>2% Payment Verification</th>
<th>90% Field Review</th>
<th>10% Central Processing</th>
<th>10%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipt Number</td>
<td>Backbone Date</td>
<td>Initial Review Date</td>
<td>Initial Hearing Date</td>
<td></td>
</tr>
<tr>
<td>Approved Date</td>
<td>Amended Date</td>
<td>Amended Amount</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amended Date</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

DBPR Form 4000A-100-1B

This form is available in PDF and Excel format at [http://www.myflorida.com/dbpr/abt/forms/index_auditing.html](http://www.myflorida.com/dbpr/abt/forms/index_auditing.html)
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO**  
1940 NORTH MONROE STREET • TALLAHASSEE, FL 32399-1022  

**ALCOHOLIC BEVERAGE DISTRIBUTOR'S MONTHLY REPORT**  
**WINE**

Prepare in TRIPlicate. Submit ORIGINAL and FIRST COPY to the AUDITING DISTRICT 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 561, 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 561.111, Florida Statutes.

Licensee Name ___________________________ Phone No. ( ) License No. ____________
Address ___________________________ City _______ FL Zip __________

Month Reported ___________ 20__ Reporting Period ___________ through ___________

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

<table>
<thead>
<tr>
<th>Typed or Printed Name</th>
<th>Authorized Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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### COMPUTATION OF TAX

1. Gallons — under 17.259%  @ $ 2.25 per gallon  $
2. Gallons — 17.259% or More  @ $ 3.00 per gallon  $
3. Gallons — Natural Sparkling  @ $ 3.00 per gallon  $
4. Gallons — Apple Cider  @ $ 0.89 per gallon  $
   a. Gallons of Wine Coolers (included within Line 1 Tax Calculations) $

5. Gross Tax Upon Wine (Lines 1, 2, 3 & 4)  $
6. Breakage / Spoilage Deduction (Line 5 x .0049)  $
7. Subtotal (Line 5 minus line 6)  $
8. Less: Discount of 1.9% (Does not apply if Report or Payment is filed late)  $
9. Certificate of Credit (if any approved by DAB&T)  No.  $
10. Net Amount Excise Tax (Line 7 minus lines 8 & 9)  $

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**DAB&T USE ONLY**

<table>
<thead>
<tr>
<th>Import Code</th>
<th>Domestic Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This form is available in PDF and Excel format at [http://www.myflorida.com/dbpr/abt/forms/index_auditing.html](http://www.myflorida.com/dbpr/abt/forms/index_auditing.html)
Prepare in TRIPlicate. Submit ORIGINAL and FIRST COPY to the AUDITING DISTRICT 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 561, 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 561.111, Florida Statutes.

Licensee Name ___________________________ Phone No. (_____) License No. ___________________________
Address ___________________________________ City ___________________ FL Zip ________________
Month Reported _________ 20 _______ 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 ___________________________

COMPUTATION OF TAX

1. Gallons = under 17.259% @ $ 2.25 per gallon $
2. Gallons = 17.259% - 55.78% @ $ 6.50 per gallon $
3. Gallons = over 55.78% @ $ 9.53 per gallon $
4. @ $

5. Gross Tax Upon Liquor (Lines 1, 2, 3, & 4) $
6. Breakage / Spoilage Deduction (Line 5 x .0015) $
7. Subtotal (Line 5 minus line 6) $
8. Less: Discount of 1.0% (Does not apply if Report or Payment is filed late) $
9. Certificate of Credit (if any approved by DAB&T) No. $
10. Net Amount Excise Tax (Line 7 minus lines 8 & 9) $

DBPR Form 4000A-100-1L

This form is available in PDF and Excel format at http://www.myflorida.com/dbpr/abt/forms/index_auditing.html
Page 1 of the Alcoholic Beverage Distributor’s Monthly Report is an individual form for each beverage category (beer – 1B, wine – 1W, and liquor – 1L). This page is used to calculate the excise taxes due. Page 1 is completed as follows for all beverage categories:

A. **HEADING**

1. Print or type the name of your business (as it appears on your license), telephone number, and license number.

2. Print or type the physical location address of your business (as it appears on your license).

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 the authorized person submitting the report (owner or officer of the corporation, or another individual authorized by owner or officer of the corporation) must be included.

5. For wine reports, check the box for the wine category being reported (Import or Domestic).
   
   (a) Import means any wines brought in from outside the state.

B. **COMPUTATION OF TAX**

(This section is to be calculated after all other schedules have been completed, and sales amounts are forwarded to page 1.)

Lines 1 through 4: Forward the applicable number of units (beer pints, quarts, gallons, wine gallons, or liquor gallons) of taxable sales for each product from line 17 of page 2. Multiply this amount by the individual tax rates, and enter the total tax due for each product type/size or alcohol percentage in the right ($) column.
Line 5: Add the calculated tax due, lines 1 through 4, for each product type/size. This is the Gross Tax.

Line 6: Multiply the Gross Tax amount by the Breakage/Spoilage Deduction percentage shown. **Note:** For beer distributors, if you have elected to use an actual breakage/spoilage deduction, leave this line blank and record the actual deduction on page 2.

Line 7: Subtract the Breakage/Spoilage deduction from the Gross Tax from line 4 to arrive at the Subtotal.

Line 8: Multiply the Subtotal by the appropriate discount rate. A percentage discount is given for keeping prescribed records, furnishing bond, and properly accounting for and remitting the excise tax to the division on or before the 10th of the following month. **Note:** The discount is not allowed if the report or payment is filed late.

Line 9: If the Division of Alcoholic Beverages and Tobacco has approved a Credit Certificate, record the credit. The original credit certificate must be submitted with the report on which it is taken.

Line 10: To calculate the Net Amount of Excise Tax due, subtract the discount and applicable approved credit from the Subtotal. This amount must be paid to the division on or before the 10th of the following month. Distributors having a tax liability of $50,000 or more in excise taxes per year, per license, must remit tax payments through electronic funds transfer, as prescribed by section 561.11, Florida Statutes.
# MONTHLY REPORT SUMMARY -- BEVERAGE EXCISE TAX

## REPORT TYPE (Choose one)
- [ ] Beer
- [ ] Imported Wine
- [ ] Domestic Wine
- [ ] Liquor

### SUMMARY OF PURCHASES

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Purchases In-State</td>
</tr>
<tr>
<td>2.</td>
<td>Purchases Out-of-State</td>
</tr>
<tr>
<td>3.</td>
<td>Total Purchases (Transfer to line 13)</td>
</tr>
</tbody>
</table>

### SUMMARY OF DEDUCTIONS

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4.</td>
<td>Breakage / Spoilage</td>
</tr>
<tr>
<td>5.</td>
<td>Sales To Other Distributors</td>
</tr>
<tr>
<td>6.</td>
<td>Returns To Stock -- Tax Paid</td>
</tr>
<tr>
<td>7.</td>
<td>Out-of-State Sales</td>
</tr>
<tr>
<td>8.</td>
<td>Sacramental Sales*</td>
</tr>
<tr>
<td>9.</td>
<td>Sales To Government Stores*</td>
</tr>
<tr>
<td>10.</td>
<td>Sales To Passenger Carriers*</td>
</tr>
<tr>
<td>11.</td>
<td>Total Deductions (Transfer to line 16)</td>
</tr>
</tbody>
</table>

*Line 8 Attach copy of Sacramental Wine Permit with signed copy of invoice
*Line 9 Attach invoice with Authorized Signature
*Line 10 Attach proper supporting documents

### SUMMARY OF TRANSACTIONS

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12.</td>
<td>Beginning Inventory</td>
</tr>
<tr>
<td>13.</td>
<td>Purchases</td>
</tr>
<tr>
<td>14.</td>
<td>Returns To Stock (Tax paid only)</td>
</tr>
<tr>
<td>15.</td>
<td>Total To Account For</td>
</tr>
<tr>
<td>16.</td>
<td>Deductions</td>
</tr>
<tr>
<td>17.</td>
<td>Taxable Sales</td>
</tr>
<tr>
<td>18.</td>
<td>Total Accounted For</td>
</tr>
<tr>
<td>19.</td>
<td>Ending Inventory</td>
</tr>
</tbody>
</table>

---

This form is available in PDF and Excel format at [http://www.myflorida.com/dbpr/abt/forms/index_auditing.html](http://www.myflorida.com/dbpr/abt/forms/index_auditing.html)
Page 2 of the Alcoholic Beverage Distributor’s Monthly Report is a generic form used to summarize transaction details for each beverage type and category.

A. HEADING

Reported by: Print the name and location of your business, the month for which the report is filed, and the reporting period.

Report Type: Check the appropriate box for the type of report for which you are filing. (A separate page must be completed for each type of report.)

Note: This page is to be completed after all schedules on page 3 have been completed, and transaction totals are forwarded to this page.

B. SUMMARIES

Line 1. Purchases In-State. Enter the grand total purchases made within Florida, as recorded on page 3, In-State Purchases.

Line 2. Purchases Out-of-State. Enter the grand total purchases made from outside of Florida, as recorded on page 3, Out-of-State Purchases.

Line 3. Add lines 1 and 2 to determine the Total Purchases amount.

Line 4. Breakage/Spoilage. For malt beverage distributors electing actual breakage. Enter the amount of actual breakage/spoilage, as verified by the division. Attach the signed form (Certificate of Breakage and/or Spoilage, DBPR Form AB&T 4000A-034).

Line 5. Sales to Other Distributors. Enter the grand total sales made to other Florida distributors, as recorded on page 3, Sales to Other Distributors.

Line 6. Returns to Stock (Tax Paid). Enter the grand total returns to stock from retail sales, as recorded on page 3, Returns to Stock.


Line 8. Sacramental Sales. Enter the grand total wine sold for sacramental use, as approved by the division. Attach the signed form (Application for Tax Exempt Wine Permit, DBPR Form AB&T 4000A-038).

Line 9. Sales to Government Stores. Enter the grand total sales made to Government Stores, as recorded on page 3, Sales to Government Stores. Attach signed invoices for all sales deducted.

Line 10. Sales to Passenger Carriers. Enter the grand total sales made to Passenger Carriers, as recorded on page 3, Sales to Passenger Carriers. Note: Sales to a Carrier’s Airport Lounge are not deductible.

Line 11. Add lines 4 through 10 to determine the total deduction amount.
Line 12. Beginning inventory. The beginning inventory will always be the same as the ending inventory from the previous month. Enter the ending inventory of the previous month’s report from page 2, line 19 to obtain the current beginning inventory. Exception: If a joint inventory was taken with an auditor from the Division of Alcoholic Beverages and Tobacco at the close of business of the previous month, enter the actual inventory numbers.

Line 13. Purchases. Enter the amount for Total Purchases from line 3 above.

Line 14. Returns to Stock (Tax paid only). Enter the amount from line 6 above. This product is being placed back into inventory (line 14), but since the excise tax has already been paid, the product is also being removed from taxable sales (line 6).

Line 15. Total to Account For. Add lines 12 through 14 to determine the total to account for.

Line 16. Deductions. Enter the amount from line 11 above.

Line 17. Taxable Sales. To arrive at the taxable sales amounts, start with the total to account for amounts, line 15, and subtract the deduction amounts, line 16, and ending inventory amounts, line 19. (Line 15 minus lines 16 and 19.) Enter totals. Forward these totals to page 1, lines 1, 2, 3, and 4.

Line 18. Total Accounted For. Add lines 16 and 17.

Line 19. Ending Inventory. Enter the ending inventory figure. Note: If a joint inventory was taken with an auditor from the Division of Alcoholic Beverages and Tobacco, enter the actual inventory number.
MONTHLY REPORT DETAILS -- BEVERAGE EXCISE TAX

Reported By ______________________ of ______________________ FL

For the Month of ______________ Reporting Period ___________ through ___________

A separate page must be completed for each type of report and transaction

<table>
<thead>
<tr>
<th>REPORT TYPE (Choose one)</th>
<th>Beer</th>
<th>Imported Wine</th>
<th>Domestic Wine</th>
<th>Liquor</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>TRANSACTION TYPE (Choose one)</th>
<th>In-State Purchases</th>
<th>Returns to Stock</th>
<th>Sales to Government</th>
<th>Sales to Passenger Carriers</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Out-of-State Purchases</td>
<td>Out-of-State Sales</td>
<td>Sales to Other Florida Distributors</td>
<td>Sacramental Sales</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DATE</th>
<th>INVOICE NUMBER</th>
<th>NAME OF SUPPLIER OR CONSIGNEE</th>
<th>8 &lt; 16 OZ OR LESS</th>
<th>&gt; 16 OZ - 32 OZ</th>
<th>&gt; 32 OZ</th>
<th>BULK GALLONS</th>
<th>17.259% OR MORE</th>
<th>UNDER 17.259%</th>
<th>UNDER 17.259% - 55.78%</th>
<th>OVER 55.78%</th>
<th>CIDER</th>
</tr>
</thead>
</table>

SUBTOTAL THIS PAGE

TRANSACTION TOTAL

Transfer transaction totals to Summary Page

DBPR Form 4000A-100-3

This form is available in PDF and Excel format on http://www.myflorida.com/dbpr/abt/forms/index_auditing.html
Page 3 of the Alcoholic Beverage Distributor’s Monthly Report is a generic form used for all beverage categories to record individual transactions by product type.

A. **HEADING**

Reported by: Print the name and location of your business, the month for which the report is filed, and the reporting period.

Report Type: Check the appropriate box for the type of report for which you are filing. (A separate page must be completed for each type of report.)

Transaction Type: Check the appropriate box for the transaction type you are reporting. (A separate page must be completed for each type of transaction.)

B. **TRANSACTIONS**

Each transaction is to be reported by invoice date, invoice number, and name of company purchased from or sold to. The total amount of beverages for each category/size must also be recorded for each invoice. Each column is totaled on each page and recorded as the page subtotal. Multiple pages of the same transaction type are totaled and entered as the transaction total on the last page. All transaction totals are forwarded to the appropriate lines on page 2, Monthly Report Summary.
# Wholesale Distributor's Schedule of Licensed Salespersons

Submit the ORIGINAL and FIRST COPY to the AUDITING DISTRICT OFFICE of the DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO with your monthly report, attached to the DISTRIBUTOR'S MONTHLY WINE (JDBW) or LIQUOR (KLD) report.

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**SALESPERSONS TERMINATING THIS MONTH**

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**SALESPERSONS HIRED THIS MONTH**

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**SALESPERSONS CONTINUING THIS MONTH**

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DBPR Form 4000A-100-4

This form is available in PDF and Excel format at [http://www.myflorida.com/dbpr/abt/forms/index_auditing.html](http://www.myflorida.com/dbpr/abt/forms/index_auditing.html)
Page 4 of the Alcoholic Beverage Distributor's Monthly Report is used to report the status of, and changes in, licensed salespersons for the month. This page must be completed each month and attached to the monthly report (Wine report for JDBW license or Liquor report for KLD license).

A. **HEADING**

1. Print or type the name of your business (as it appears on your license) and license number.
2. Print or type the physical location address of your business (as it appears on your license).
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.

B. **ACTIVITY**

Terminations. Include the license number, name, and date of salespersons terminating with your company this month.

New Hires. Include the license number, name, and date of new salespersons hired with your company this month.

Continuances. Include the license number and name of salespersons continuing with your company this month.

The original and one copy of the completed report are to be submitted, and the applicable excise taxes paid, to the appropriate Division of Alcoholic Beverages and Tobacco District Auditing Office. For further information, contact the office serving your county.
Florida Statutes

561.111 Payment of taxes by electronic funds transfer.--The Secretary of Business and Professional Regulation may require a person who manufactures or distributes alcoholic beverages within the state to remit by electronic funds transfer any tax imposed under chapter 563, chapter 564, or chapter 565 if the taxpayer is subject to tax and if the total of such taxes he or she paid in the prior year amounted to $50,000 or more.

561.37 Bond for payment of taxes.--Each manufacturer and each distributor shall file with the division a surety bond acceptable to the division in the sum of $25,000 as surety for the payment of all taxes, provided, however, that when in the discretion of the division the amount of business done by the manufacturer or distributor is of such volume that a bond of less than $25,000 will be adequate to secure the payment of all taxes assessed or authorized by the Beverage Law, the division may accept a bond in a lesser sum than $25,000, but in no event shall it accept a bond of less than $10,000, and it may at any time in its discretion require any bond in an amount less than $25,000 to be increased so as not to exceed $25,000; provided, however, that the amount of bond required for a brewer shall be $20,000, except that where, in the discretion of the division, the amount of business done by the brewer is of such volume that a bond of less than $20,000 will be adequate to secure the payment of all taxes assessed or authorized by the Beverage Law, the division may accept a bond in a lesser sum than $20,000, but in no event shall it accept a bond of less than $10,000, and it may at any time in its discretion require any bond in an amount less than $20,000 to be increased so as not to exceed $20,000; provided further that the amount of the bond required for a wine or wine and cordial manufacturer shall be $5,000, except that, in the case of a manufacturer engaged solely in the experimental manufacture of wines and cordials from Florida products, where in the discretion of the division the amount of business done by such manufacturer is of such volume that a bond of less than $5,000 will be adequate to secure the payment of all taxes assessed or authorized by the Beverage Law, the division may accept a bond in a lesser sum than $5,000, but in no event shall it accept a bond of less than $1,000, and it may at any time in its discretion require a bond in an amount less than $5,000 to be increased so as not to exceed $5,000; provided, further, that the amount of bond required for a distributor who sells only beverages containing not more than 4.007 percent of alcohol by volume, in counties where the sale of intoxicating liquors, wines, and beers is prohibited, and to distributors who sell only beverages containing not more than 17.259 percent of alcohol by volume and wines regardless of alcoholic content, in counties where the sale of intoxicating liquors, wines, and beers is permitted, shall file with the division a surety bond acceptable to the division in the sum of $25,000, as surety for the payment of all taxes; provided, however, that where in the discretion of the division the amount of business done by such distributor is of such volume that a bond of less than $25,000 will be adequate to secure the payment of all taxes assessed or authorized by the Beverage Law the division may accept a bond in a lesser sum than $25,000 but in no event shall it accept a bond less than $1,000 and it may at any time in its discretion require any bond in an amount less than $25,000 to be increased so as not to exceed $25,000; provided, further, that the amount of bond required for a distributor in a county having a population of 15,000 or less who procures a license by which his or her sales are restricted to distributors and vendors who have obtained licenses in the same county, shall be $5,000.

561.371 Bond for payment of taxes by spirituous liquor distributors.--Each distributor of spirituous liquors shall file with the division a surety bond acceptable to the division in the sum of $100,000 as surety for the payment of all taxes provided under the provisions of this chapter.

561.411 Qualifications for distributors.--No distributor's license shall be issued to or held by any person or business which does not meet and maintain the following qualifications with respect to its warehouse inventory and sales.

1. The distributor must maintain warehouse space which is either owned or leased by the distributor, or dedicated to the distributor's use in a public warehouse, which is sufficient to store at one time:
   (a) An inventory of alcoholic beverages which is equal to at least 10 percent of the distributor's annual case sales to licensed vendors within this state or to licensed vendors within the malt beverage distributor's exclusive sales territory; or
   (b) An inventory for which the cost of acquisition is not less than $100,000.
(2) The distributor must maintain at all times, in a warehouse which is either owned or leased by the distributor or in public warehouse space dedicated to the distributor's use, an inventory of alcoholic beverages:

(a) Which consists of not less than 5 percent of the distributor's annual sales to licensed vendors within this state or within the malt beverage distributor's exclusive sales territory; or

(b) For which the cost of acquisition is not less than $100,000. The inventory required herein shall be owned by the distributor, not held on consignment, and not acquired pursuant to a prior agreement to sell it to a specific licensee or licensees.

(c) For purposes of calculating inventory or percentage of annual sales as required by paragraphs (a) and (b), the calculation shall not include private label inventory whose label is owned by a vendor.

(3) The distributor must sell alcoholic beverages to licensed vendors generally rather than a selected few licensed vendors. For purposes of this section, a distributor shall be conclusively presumed to be selling to licensed vendors generally, if:

(a) The distributor sells to at least 25 percent of the licensed vendors in the county wherein the distributor's warehouse is located or sells to at least 25 percent of the licensed vendors in the malt beverage distributor's exclusive sales territory; or

(b) The distributor's total volume of sales to licensed vendors within the state or within the malt beverage distributor's exclusive sales territory during any ongoing 12-month period consists of at least 50 percent of individual sales which are in quantities of 10 cases or less.

541.42 Tied house evil; financial aid and assistance to vendor by manufacturer or distributor prohibited; procedure for enforcement; exception.--

(1) No licensed manufacturer or distributor of any of the beverages herein referred to shall have any financial interest, directly or indirectly, in the establishment or business of any vendor licensed under the Beverage Law; nor shall such licensed manufacturer or distributor assist any vendor by any gifts or loans of money or property of any description or by the giving of any rebates of any kind whatsoever. No licensed vendor shall accept, directly or indirectly, any gift or loan of money or property of any description or any rebates from any such licensed manufacturer or distributor; provided, however, that this does not apply to any bottles, barrels, or other containers necessary for the legitimate transportation of such beverages or to advertising materials and does not apply to the extension of credit, for liquors sold, made strictly in compliance with the provisions of this section.

(2) Credit for the sale of liquors may be extended to any vendor up to, but not including, the 10th day after the calendar week within which such sale was made.

(3) In cases when payment for sales to a vendor is not made by the 10th day succeeding the calendar week in which such sale was made, the distributor who made such sale shall, within 3 days, notify the division in writing of such fact; and the division, upon receipt of such notice, shall, after compliance with the proceedings hereinafter mentioned, declare in writing to such vendor and to all manufacturers and distributors within the state that all further sales to such vendor are prohibited until such time as the division certifies in writing that such vendor has fully paid for all liquors previously purchased. However, if a distributor received payment within the 3-day period following the 10th day succeeding the calendar week in which the sale was made, the distributor, if notification to the division has not already been made, is not required to notify the division. Payments so made within the 3-day period do not constitute a violation of this section.

(4) Before the division shall so declare and prohibit such sales to such vendor, it shall, within 2 days after receipt of such notice, give written notice to such vendor by mail of the receipt by the division of such notification of delinquency and such vendor shall be directed to forthwith make payment thereof or, upon failure to do so, to show cause before the division why further sales to such vendor shall not be prohibited. Good and sufficient cause to prevent such action by the division may be made by showing payment, failure of consideration, or any other defense which would be considered sufficient in a common-law action. The vendor shall have 5 days after receipt of such notice within which to show such cause, and he or she may demand a hearing thereon, provided he or she does so in writing within said 5 days, such written demand to be delivered to the division either in person or by due course of mail within such 5 days. If no
such demand for hearing is made, the division shall thereupon declare in writing to such vendor and to all manufacturers and distributors within the state that all further sales to such vendor are prohibited until such time as the division certifies in writing that such vendor has fully paid for all liquors previously purchased. In the event such prohibition of sales and declaration thereof to the vendor, manufacturers, and distributors is ordered by the division, the vendor may seek review of such decision by the Department of Business and Professional Regulation within 5 days. In the event application for such review is filed within such time, such prohibition of sales shall not be made, published, or declared until final disposition of such review by the department.

(5) Upon receipt by the division from the distributor of the notice of nonpayment provided for by subsection (3), the division shall forthwith notify such delinquent vendor and all distributors in the state that no further purchases or sales of liquor by or to such vendor, except for cash, shall be made until good cause is shown by such vendor as heretofore provided for. No liquor shall be purchased by such vendor or sold to him or her by any distributor, except for cash, from and after such notification by the division and until such cause is shown as is provided for in subsection (4). In the event no good cause is shown, then all further sales, for cash or credit, are hereby prohibited after such declaration in writing by the division is sent to such vendor and distributors and until all delinquent accounts have been paid.

(6) Nothing herein shall be taken to forbid the giving of trade discounts in the usual course of business upon wine and liquor sales.

(7) The extension or receiving of credits in violation of this section shall be considered as an arrangement for financial assistance and shall constitute a violation of the Beverage Law and any maneuver, shift, or device of any kind by which credit is extended contrary to the provisions of this section shall be considered a violation of the Beverage Law.

(8) The division may establish rules and require reports to enforce the herein-established limitation upon credits and other forms of assistance. Nothing herein shall be taken to affect the provisions of s. 563.08, but shall govern all other sales of intoxicating liquors.

(9) The term "advertising materials" as used in this section does not include outside signs so located as to be connected with or appertaining to the vendor's licensed premises.

(10) No manufacturer or distributor of the beverages referred to herein shall directly or indirectly give, lend, rent, sell, or in any other manner furnish to a vendor any outside sign, printed, painted, electric, or otherwise; nor shall any vendor display any sign advertising any brand of alcoholic beverages on the outside of his or her licensed premises, on any lot of ground of which the licensed premises are situate, or on any building of which the licensed premises are a part.

(11) A vendor may display in the interior of his or her licensed premises, including the window or windows thereof, neon, electric, or other signs, including window painting and decalcomanias applied to the surface of the interior or exterior of such windows, and posters, placards, and other advertising material advertising the brand or brands of alcoholic beverages sold by him or her, whether visible or not from the outside of the licensed premises, but no vendor shall display in the window or windows of his or her licensed premises more than one neon, electric, or similar sign, advertising the product of any one manufacturer.

(12) Any manufacturer or distributor may give, lend, furnish, or sell to a vendor who sells the products of such manufacturer or distributor neon or electric signs, window painting and decalcomanias, posters, placards, and other advertising material herein authorized to be used or displayed by the vendor in the interior of his or her licensed premises. The division shall make reasonable rules governing promotional displays and advertising, which rules shall not conflict with or be more stringent than the federal regulations pertaining to such promotional displays and advertising furnished to vendors by distributors and manufacturers; provided, however, that:

(a) If a manufacturer or distributor of malt beverage provides a vendor with expendable retailer advertising specialties such as trays, coasters, mats, menu cards, napkins, cups, glasses, thermometers, and the like, such items shall be sold at a price not less than the actual cost to the industry member who initially
purchased them, without limitation in total dollar value of such items sold to a vendor.
(b) Without limitation in total dollar value of such items provided to a vendor, a manufacturer or distributor of malt beverage may rent, loan without charge for an indefinite duration, or sell durable retailer advertising specialties such as clocks, pool table lights, and the like, which bear advertising matter.
(c) If a manufacturer or distributor of malt beverage provides a vendor with consumer advertising specialties such as ashtrays, T-shirts, bottle openers, shopping bags, and the like, such items shall be sold at a price not less than the actual cost to the industry member who initially purchased them, but may be sold without limitation in total value of such items sold to a vendor.
(d) A manufacturer or distributor of malt beverage may provide consumer advertising specialties described in paragraph (c) to consumers on any vendor's licensed premises.
(e) Coupons redeemable by vendors shall not be furnished by distributors of beer to consumers.
(f) Manufacturers or distributors of beer shall not conduct any sampling activities that include tasting of their product at a vendor's premises licensed for off-premises sales only.
(g) Manufacturers and distributors of beer shall not engage in cooperative advertising with vendors.
(h) Distributors of beer may sell to vendors draft equipment and tapping accessories at a price not less than the cost to the industry member who initially purchased them, except there is no required charge, and a distributor may exchange any parts which are not compatible with a competitor's system and are necessary to dispense the distributor's brands. A distributor of beer may furnish to a vendor at no charge replacement parts of nominal intrinsic value, including, but not limited to, washers, gaskets, tail pieces, hoses, hose connections, clamps, plungers, and tap markers.

561.50 One state tax payment; reports.-- (1) There shall be only one state tax paid as to each gallon or fraction thereof of beverage sold under the Beverage Law, and no other excise tax shall be levied directly or indirectly. Such tax shall be computed from the reports, books, and records of manufacturers and distributors; and the amount so computed shall be remitted with the report required by s. 561.55 to the division at intervals of 1 month, on or before the 10th of each month, for all beverages sold during the previous calendar month, and such payment of tax shall accompany the report required by s. 561.55. If the monthly tax liability of a manufacturer or distributor exceeds the amount of the bond furnished for payment of taxes, the division, upon a finding based upon substantial and competent evidence that the security of the tax revenue involved is in jeopardy, may require a bond equal to the anticipated tax liability of the manufacturer or distributor. Additionally, the division may increase the frequency of the remittance of the tax when the security of the tax involved is in immediate jeopardy or the financial condition of the manufacturer or distributor is unstable and the potential tax liability exceeds the bond furnished under the Beverage Law. In arriving at a conclusion that the security of the tax revenue involved is in jeopardy, the division shall consider and be guided by the prior history, if any, of the compliance or noncompliance by the manufacturer or distributor with beverage tax obligations; the transient or nontransient nature of the manufacturer or distributorship; the type of inventory, the equity of the manufacturer or distributor therein, and the mobility of such inventory; the financial status of the manufacturer or distributor; and the anticipated tax obligation of the manufacturer or distributor.

(2) Whenever the tax on alcoholic beverages under the Beverage Law is expressed in gallons, the conversion factor of 1 liter being the equivalent of 0.26417 gallons shall be used in determining the applicable tax.

(3) The use of the word "sold" in subsection (1) shall include alcoholic beverages lost, stolen, or other unaccounted for shortages occurring after entry into the state. All lost, stolen, or other unaccounted for shortages occurring outside this state and supported by documentation shall not be subject to the Florida excise tax upon such alcoholic beverages.

561.68 Licensure; distributor's salespersons.-- (1)(a) Before any person may solicit or sell to vendors or become employed as a salesperson of spirituous or vinous beverages for a licensed Florida distributor in accordance with the provisions of this section, such person shall file with the district supervisor of the district of the Division of Alcoholic Beverage and Tobacco in which the distributor's premises is located a sworn application for a license on forms provided by the division. Prior to any application being approved, the division shall require the applicant to file a fee of $50 and file a set of fingerprints on regular United States Department of Justice forms. The licensure requirement provided in this paragraph does not apply
to the solicitation or sale of cider.

(b) Any person employed as a salesperson of spirituous or vinous beverages for a licensed Florida dis-
tributor on October 1, 1986, shall not be required to submit a set of fingerprints to the division with his or
her application for licensure.

(2) After the application has been filed, the district supervisor shall cause the application to be fully investi-
gated. Upon the completion of the investigation the division shall approve or disapprove the application. If
approved the license shall be issued. Licenses shall be issued only to persons meeting the qualifications
of s. 561.15 and any other requirements of the Beverage Law. Upon issuance, the salesperson’s license
shall be valid and remain in effect unless the salesperson has a break in employment. If a licensee sales-
person has a break in employment longer than 90 days during which time the salesperson is not em-
ployed by any Florida distributor, the salesperson must obtain a new salesperson’s license by complying
with the requirements for original issuance.

(3) Each licensed salesperson is required to comply with all aspects of the Beverage Law to the same ex-
tent as all licensees and any violation of the Beverage Law shall cause the license to be subject to sus-
pension or revocation.

(4) The division shall have the authority to promulgate rules to carry out the purposes of this act.

(5) The fee collected for a salesperson's license pursuant to this section shall go directly to the Depart-
ment of Business and Professional Regulation to provide funds to administer the provisions contained
herein.

563.05 Excise taxes on malt beverages.--As to malt beverages containing 0.5 percent or more of alco-
hol by volume, there shall be paid by all manufacturers, distributors, and vendors, as herein defined, a tax
of 48 cents per gallon upon all such beverages in bulk or in kegs or barrels; and, when such beverages
are sold in containers of less than 1 gallon, the tax will be 6 cents on each pint or fraction thereof in the
container. However, the excise taxes required to be paid by this section upon malt beverages are not re-
quired to be paid upon such beverages when they are sold to post exchanges, ship service stores, and
base exchanges located in military, naval, or air force reservations within this state.

564.06 Excise taxes on wines and beverages.-- (1) As to beverages including wines, except natural
sparkling wines, cider and malt beverages, containing 0.5 percent or more alcohol by volume and less
than 17.259 percent alcohol by volume, there shall be paid by all manufacturers and distributors a tax at
the rate of $2.25 per gallon.

(2) As to all wines, except natural sparkling wines, containing 17.259 percent or more alcohol by volume,
there shall be paid by manufacturers and distributors a tax at the rate of $3.00 per gallon.

(3) As to natural sparkling wines, there shall be paid by all manufacturers and distributors a tax at the rate
of $3.50 per gallon.

(4) As to cider, which is made from the normal alcoholic fermentation of the juice of sound, ripe apples,
including but not limited to flavored, sparkling, or carbonated cider and cider made from condensed apple
must, that contain not less than one-half of 1 percent of alcohol by volume and not more than 7 percent of
alcohol by volume, there shall be paid by all manufacturers and distributors a tax at the rate of $.89 per
gallon. With the sole exception of the excise tax rate, cider shall be considered wine and shall be subject
to the provisions of this chapter.

(5)(a) As to wine coolers, which are a combination of wines containing 0.5 percent or more alcohol by vol-
ume, carbonated water, and flavors or fruit juices and preservatives and which contain 1 to 6 percent al-
cohol content by volume, there shall be paid by all manufacturers and distributors a tax at the rate of $2.25
per gallon.

(b) All products however derived, distilled, mixed, or fermented and which contain less than 6 percent al-
cohol by volume which are taxed under this chapter shall be available for purchase and sale as provided
in ss. 563.02, 564.02, and 564.04 by any licensee holding a valid license to sell alcoholic beverages for consumption either on or off premises, and nothing contained in chapter 562, chapter 563, chapter 565, or this chapter shall be construed to prevent such sales.

(6) Wine used by any established church as sacramental wine or in connection with religious services is hereby expressly exempted from the provisions of this section.

(7) Every distributor selling wine within the state shall pay the tax to the division monthly on or before the 10th day of the following month, less 1.9 percent of the tax due, which shall be withheld by the distributor for keeping prescribed records, furnishing bond, and properly accounting for and remitting taxes due to the state. However, no allowance shall be granted or permitted when the tax is delinquent at the time of payment.

(8) The excise taxes required to be paid by this section are not required to be paid upon any alcoholic beverage sold to a post exchange, ship service store, or base exchange located in a military, naval, or air force reservation within this state.

(9) The department is authorized to adopt rules to effectuate the provisions of this section.

(10) Fifty percent of all revenues collected from the excise taxes imposed by this section on wine produced by manufacturers in this state from products grown in the state must be deposited into the Viticulture Trust Fund established pursuant to s. 599.012.

565.12 Excise tax on liquors and beverages.-- (1) As to beverages containing 17.259 percent or more of alcohol by volume and not more than 55.780 percent of alcohol by volume, except wines, there shall be paid by every manufacturer and distributor a tax at the rate of $6.50 per gallon. As to beverages containing less than 17.259 percent of alcohol by volume, there shall be paid by every manufacturer and distributor a tax at the rate provided in chapter 564.

(2) As to beverages containing more than 55.780 percent of alcohol by volume, there shall be paid by every manufacturer and distributor a tax at the rate of $9.53 per gallon.

(3) The excise taxes required to be paid by this section are not required to be paid upon any alcoholic beverage sold to a post exchange, ship service store, or base exchange located in a military, naval, or air force reservation within this state.

(4) The department is authorized to adopt rules to effectuate the provisions of this section.

565.13 Monthly payment of tax by distributor.--Every distributor selling spirituous beverages within the state shall pay the tax to the division monthly on or before the 10th day of the following month, less 1.0 percent of the tax due, which shall be withheld by the distributor for keeping prescribed records, furnishing bond, and properly accounting for and remitting taxes due to the state. However, no allowance may be granted or permitted when the tax is delinquent at the time of payment.

Florida Administrative Codes

61A-4.003 Delinquent Accounts, Reporting.
(1) All distributors of alcoholic beverages shall report weekly, to the Division on forms prescribed by the Division for that purpose, all vendors that have been delinquent in the payment of their accounts for the purchase of alcoholic beverages. Each delinquent vendor shall be so reported on a separate report and a copy of such report shall be furnished the vendor by the distributor at the time the report is filed with the Division. If purchases involved in the delinquency were made by a chain or pool buying cooperative, the report shall so state. In the case of a co-op purchase, the agent for the co-op shall be notified in the same
manner as any other vendor. All such reports of delinquent accounts for the purchase of alcoholic beverages submitted to the Division must be accompanied by a complete copy of all invoices and delivery tickets representing or reflecting the delinquency for the single transaction as shown by the records of the distributor.

(2) Upon receipt of such documents, the vendor will be placed on the "delinquent list," in accordance with the provisions of Subsection 561.42(4), Florida Statutes. Vendors will be placed on the "delinquent list" for the invoiced amount, or in the case of chain or pool buying cooperatives for the master invoiced amount of the delinquency, on purchases of alcoholic beverages only.

61A-4.013 Malt Beverages, Differential Prices or Change of Prices.
(1) If a manufacturer or distributor of malt beverages shall establish differential prices or change of prices on such beverages according to the quantity sold, such manufacturer or distributor must file the differential prices or changes of prices with the Division giving ten (10) days notice before change of price becomes effective.

(2) If any such manufacturer or distributor operates branches and maintains a price structure that establishes different prices in said branches than the prices established at the parent place of business, price list for such branches and the parent place of business must be filed with the Division.

(3) If any such manufacturer or distributor establishes price differentials on the same quantity but in different counties, price lists should be filed by county.

(4) All price lists required to be filed in the following manner: original to central office of the Division at Tallahassee; duplicate to the appropriate district office.

61A-4.043 Invoice by Alcoholic Beverages K-LD License Series Distributors, Spirituous, Malt and Vinous Beverages.
(1) Any sale of spirituous beverages made by a distributor to a vendor must be evidenced by an invoice or sales ticket which shall reflect the following information:
(a) Name and address of the distributor;
(b) Date invoice was prepared;
(c) Date of delivery;
(d) Whether merchandise was delivered by common carrier or distributor's equipment;
(e) Identification of salesman making sale;
(f) Name, address and license number of the vendor to whom the merchandise was sold;
(g) Brand name, amount of cases and size of container in each case, or number of bottles and size of container in each case, or number of bottles and size of bottles and total gallons sold by each tax classification; provided, however, the gallonage tax breakdown is not required on the invoice if such information is retained elsewhere in the distributor's records on a daily summary basis;
(h) Gross unit cost, amount of discount and net cost of each item of merchandise. Gross amount of the invoice, total amount of discount and net amount due; and
(i) Date payment is due.

(2) Each distributor collecting and remitting an advance disposal fee on containers shall separately identify the amount of any advance disposal fee imposed on the invoice or other form of accounting of the transaction submitted by the distributor to a vendor to which such container is sold or distributed. Such total advance disposal fee due shall be separately identified on the invoice by stating "Advance Disposal Fee" or using the abbreviation "ADF" or other abbreviations or statements approved in writing by the division. Separate lines may identify the items on the sales or credit invoices subject to the Advance Disposal Fee.

(3)(a) Invoices or sales tickets shall be used by distributors for the sale and delivery of malt, vinous, and spirituous beverages to vendors. A distributor may elect to use a separate invoice for each type of beverage or may use a single invoice for all items sold and including non-alcoholic merchandise.
(b) In the event that a distributor elects to bill sales of more than one type of alcoholic beverage (spiritu-
ous, vinous, malt) on a single invoice, the invoice must contain the same information that is furnished on a
separate invoice prepared for each type of beverage.

(4) A master invoice must be prepared for all alcoholic beverages purchased in a single transaction by
cooperative or pool buying vendors, or chain vendors.

(5)(a) If a distributor engages in multiple deliveries not in violation of Section 561.42, Florida Statutes, or
these rules, he must:
1. Prepare a master invoice for all alcoholic beverages purchased in the single transaction reflected by the
invoice, or
2. Prepare separate invoices or delivery tickets for each place where merchandise is to be delivered. Such
separate invoices or delivery tickets shall clearly indicate thereon that the shipment is part of a single
transaction. All separate invoices or delivery tickets relating to a single transaction shall be attached to
each other and filed as required by other provisions of this rule.
(b) Invoices or sales tickets must be signed by the vendor or his authorized agent at the time the delivery
of the merchandise covered by the invoice is made. A copy of the invoice or sales ticket must be furnished
to the vendor at the time of delivery. The vendor must keep the invoice or sales ticket as part of his ac-
counting records for a period of 3 years.
(c) The signed invoice or sales ticket must be kept by the distributor in customer files for a period of 3
years from the date of delivery. An additional copy of each invoice or sales ticket must be filed numerically
and by calendar month and kept for a period of 3 years. These invoices or sales tickets must be kept on
the licensed premises of the distributor as part of his accounting records.

(6) A quantity discount may be applied in the case of malt beverage sales only on the basis of the quantity
of malt beverage delivered to a single location. It shall be considered a violation of section 561.42, Florida
Statutes, for a quantity discount to be applied to the total quantity of malt beverage delivered to more than
one location pursuant to a master invoice.

61A-4.045 Invoice by Alcoholic Beverages J-DBW and J-DB License Series Distributors, Malt Bever-
eges and Wine.
(1) Each manufacturer, distributor, broker, sales agent or importer of malt beverages must complete a
sales ticket or invoice at the time of sale and delivery of any such malt beverages. Such sales ticket or
invoice must have the following information written or printed thereon:
(a) Date;
(b) Name and address of the manufacturer, distributor, broker, sales agent or importer making the sale;
(c) The name, address and license number of the purchaser;
(d) The number of cases of malt beverages sold;
(e) The price charged per case; and
(f) The total price paid for the total amount of merchandise listed on the invoice. Charges made for depos-
its collected and credits allowed for empty containers returned must be shown separately on all such sales
tickets or invoices. A copy of such sales tickets or invoices must be given to the purchaser at the time of
delivery.

(2) Each manufacturer, distributor, broker, sales agent or importer of vinous products must complete a
sales ticket or invoice at the time of sale and delivery of any such wines. The sales tickets or invoices
must have the following information written or printed thereon:
(a) Date;
(b) Name and address of the manufacturer, distributor, broker, sales agent or importer making the sale;
(c) The name, address and license number of the purchaser; and
(d) The number of cases of wine sold and the price paid therefore.
The sales ticket or invoice must be signed by the purchaser or his authorized agent at the time delivery is
made. A copy of such sales ticket or invoice must be given to the purchaser at the time of delivery.

(3) Each distributor collecting and remitting an advance disposal fee on containers shall separately identify
the amount of any advance disposal fee imposed on the invoice or other form of accounting of the trans-
action submitted by the distributor to a vendor to which such container is sold or distributed. Such total advance disposal fee due shall be separately identified on the invoice by stating "Advance Disposal Fee" or using the abbreviation "ADF" or other abbreviations or statements approved in writing by the division. Separate lines may identify the items on the sales or credit invoices subject to the Advance Disposal Fee.

(4)(a) All such sales tickets or invoices must be kept on file at the licensed premises of each manufacturer, distributor, broker, sales agent and importer for a period of 3 years from the date shown on such sales tickets or invoices and shall be opened to inspection by an authorized employee of the division during regular business hours.

(b) Provided, however, that if any such licensed entity requests in writing for permission to store records off the licensed premises, and states the reasons for such request, the sales tickets and invoices of any such licensee may be maintained at another location designated by it and approved by the division. The location designated by such licensee will be approved if it is so situated that said sales tickets and invoices can be made available to the division within 14 days of demand for same by the division.

(5) Failure by any licensee to produce such records for inspection within 14 days of demand shall result in the revocation of the privilege to store records at a location other than the licensed premise.

(6) Approval of the division of a location for the storage of sales tickets and invoices must be in writing and may be obtained by a written request to the Chief, Bureau of Licensing and Records, Division of Alcoholic Beverages and Tobacco.

(7)(a) Invoices or sales tickets shall be used by distributors for the sale and delivery of malt, vinous, and spirituous beverages to vendors. A distributor may elect to use a separate invoice for each type of beverage or may use a single invoice for all items sold including non-alcoholic merchandise.

(b) In the event that a distributor elects to bill sales of more than one type of alcoholic beverage, that is spirituous, vinous, or malt on a single invoice, the invoice must contain the same information that is furnished on a separate invoice prepared for each type of beverage.

(8) A master invoice must be prepared for all alcoholic beverages purchased in a single transaction by cooperative or pool buying vendors or chain vendors where the merchandise is purchased in a single transaction.

(9) If a distributor engages in multiple deliveries not in violation of section 561.42, Florida Statutes, or these rules, he must:

(a) Prepare a master invoice for all alcoholic beverages purchased in the single transaction reflected by the invoice, or

(b) Prepare separate invoices or delivery tickets for each place where merchandise is to be delivered. Such separate invoices or delivery tickets shall clearly indicate thereon that the shipment is part of a single transaction. All separate invoices or delivery tickets relating to a single transaction shall be attached to each other and filed as required by other provisions of this rule.

61A-4.0461 Discounts, Alcoholic Beverages.

(1) Pursuant to the provisions of Subsection (10) of section 561.01 and Subsection (1) and (6) of Section 561.42, Florida Statutes, discounts on sales of alcoholic beverages by distributors to vendors shall be considered a subterfuge to evade the beverage laws by the giving of a financial aid or economic assist to the vendor unless:

(a) The discount is a cash discount given simultaneously at the time of sale;

(b) The same discount is offered to all vendors buying similar quantities in any one business day;

(c) The discount is related to a single transaction; and

(d) In the case of malt beverage sales all of the quantity of malt beverage required to be purchased in order to qualify for the discount is delivered to a single location. However, the total quantity may be subdivided for delivery to a single licensed location or off-premise storage warehouse provided the total volume is delivered to that premise on a single day during the calendar week. The giving away of an alcoholic beverage to a vendor by a distributor would be considered a financial aid and economic assist. Any maneuver, shift or device of any kind by which a discount is given contrary to the provisions of this rule shall
be considered a violation of this Rule and Subsection (1) and (6) of Section 561.42, Florida Statutes.

(2) All such discounts must be allowed to all vendors buying the same quantities of merchandise as reflected by the deal sheet for that business day.
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 Expy, 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