

Charles W. Drago, Secretary

Charlie Crist, Governor

TO: Wholesale Distributors of Alcoholic Beverages and Tobacco
FROM: Marie Carpenter, Chief, Bureau of Auditing
DATE: October 8, 2008
RE: Closing Dates for Calendar Year 2009

The Division of Alcoholic Beverages and Tobacco recognizes that licensed wholesalers may utilize various accounting systems when recording monthly transactions. As a convenience to all wholesalers, the Division will accept monthly excise tax reports based on either of two methods. The monthly reports for 2009 should be cut off either the last day of the calendar month or on the closest Friday to the end of the month, as shown in the following dates:

<u>Report for Month of:</u>	<u>Closing Date:</u>
January	Jan. 30
February	Feb. 27
March	Apr. 3
April	May 1
May	May 29
June	July 3
July	July 31
August	Aug. 28
September	Oct. 2
October	Oct. 30
November	Nov. 27
December	Jan. 1, 2010

The Division will accept either the last calendar day method or the Friday nearest to the end of the month method as outlined above. However, once a method is selected in the first month of the year, the wholesaler will be required to maintain that selected method for the remainder of the year.

In order for the Division to determine which method is chosen, please type the monthly report period on the face of the report. For example, if you chose the calendar month method, type the "month reported" as April and the "reporting period" as 4/01/09 through 4/30/09. If you choose the Friday method, type the "month reported" as April and the reporting period as 4/4/09 through 5/1/09.

cc: AB&T Auditing Supervisors