



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

Instruction Booklet
for

**CIGARETTE WHOLESALE DEALER'S
MONTHLY EXCISE TAX REPORT
TAXABLE STAMPING AGENT**

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

www.MyFlorida.com/dbpr/abt

TAXABLE CIGARETTE WHOLESALE DEALER'S REPORT

INTRODUCTION

Cigarettes are a major source of revenue for all states, in the form of an excise tax on cigarettes sold within the state. The system for distribution of cigarettes in the State of Florida encompasses three levels: the manufacturer (supplier), the distributor (wholesaler), and the vendor (retailer). Within Florida, a tax stamp at the distributor level is used as proof of payment of the excise taxes for cigarettes.

Following is general information pertaining to the **taxable cigarette wholesale dealer**, as well as instructions for completing the Taxable Cigarette Wholesale Dealer's Monthly Report. For your convenience, Florida Statutes and Administrative Codes are included in this booklet.

CWD PERMIT

To distribute cigarettes within Florida, a Cigarette Wholesale Dealer (**CWD**) permit must be obtained. There are two types of CWD permits within the State of Florida: the CWD who places the excise tax stamp on the package of cigarettes (stamping agent - taxable), and the CWD who purchases the cigarettes with the stamp in place (tax-paid).

A **taxable cigarette wholesale dealer (stamping agent)** can be any licensed business that is authorized by the Division of Alcoholic Beverages and Tobacco to buy and place tax stamps on cigarettes to be sold to retail cigarette dealers.

SURETY BOND

Before receiving a CWD permit (taxable), the applicant must file a **surety bond, certificate of deposit, or irrevocable letter of credit, along with the completed permit application**, to the Division of Alcoholic Beverages and Tobacco, in the amount equal to 110% of the estimated tax liability for 30 days, but not less than \$2,000. 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 a division 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 amount.

UNSTAMPED CIGARETTES

Every wholesale dealer within the state must place a tax stamp on all unstamped cigarette packages as required under section 210.06, Florida Statutes, within 10 days after receipt of the cigarettes. Wholesale dealers outside this state must affix stamps before shipping cigarettes into this state.

Stamps should not be applied to any cigarette package exempt from tax under 26 U.S.C. s. 5704 that is distributed by a manufacturer pursuant to federal regulations.

Wholesale dealers may apply stamps only to cigarette packages received directly from a manufacturer or importer of cigarettes, or a distributing agent representing a manufacturer or importer of cigarettes, who possesses a valid and current permit.

Except as provided in section 210.04(9) or section 210.09(1), no one, other than a wholesale dealer or distributing agent that receives unstamped cigarette packages directly from a cigarette manufacturer or importer in accordance with this section and section 210.085, Florida Statutes is allowed to hold or possess an unstamped cigarette package. Wholesale dealers will be permitted to set aside, without application of stamps, only stock that is identified for sale or distribution outside this state. If a wholesale dealer maintains stocks of unstamped cigarette packages, the unstamped packages must be stored separately from stamped product packages. Unstamped cigarette packages cannot be transferred by a wholesale

dealer to another facility of the wholesale dealer within this state, or to another person within this state.

A notice of shipment of unstamped cigarettes to anyone in this state must be filed with the division if the cigarettes are not being shipped to a manufacturer, importer, distributing agent, or wholesale dealer holding a valid, current permit. The notice of intent must be filed prior to shipping the cigarettes into this state, and monthly shipments must be reported by the 10th of the following month for each month thereafter. This notice is not required by common or contract carriers.

EXCISE TAX

An excise tax is imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution, and use of cigarettes in standard package dimensions in this state at the following **tax rates**:

Package of 10 or less	\$0.1695 per package
Package of 10 to 20	\$0.339 per package
Package of 25	\$0.42375 per package
Other non-standard packages	\$0.0141 per cigarette

All agents (taxable CWDs) are liable for the **collection and payment of the tax**, and must pay the tax to the Division of Alcoholic Beverages and Tobacco upon the first sale or transaction within the state. The tax is paid by obtaining and affixing **stamps** to the packages of cigarettes. The stamps are provided by the division in denominations and quantities necessary for the payment of taxes. The amount of taxes advanced and paid to the state are then added to and collected as a part of the **sales price** of the cigarettes sold or distributed.

SALES RECORDS

Each cigarette wholesale dealer is required to keep **daily sales tickets or invoices** of cigarette sales. Each sales ticket and invoice must show the correct name and address to whom the cigarettes were sold, the number of packages or cartons of each brand sold, and the correct name of the municipality where sold.

CREDIT/REFUND

Whenever any cigarettes, upon which stamps have been placed, have been sold and shipped into another state for sale or use therein, or have become unfit for use and consumption or unsalable, or have been destroyed, the dealer is entitled to a **credit or refund** of the actual amount of the tax paid. Application for the credit or refund, with satisfactory evidence of the right to receive the credit or refund, must be made within nine months of the date the cigarettes were shipped out of the state, became unfit, or were destroyed.

DISCOUNT

As **compensation** for services and expenses as a stamping agent wholesaler in affixing and accounting for the taxes represented by such stamps, the agent is entitled to retain out of the moneys to be paid for the stamps a discount of two percent of the par value of any amount of stamps purchased, to be computed on the basis of the first 24 cents per pack.

MONTHLY REPORTING

Each CWD is required to **report** all cigarette transactions with 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 made and the taxes were paid. Any taxes remitted after the due date will bear **interest** at the rate of one percent per month.

FAILURE TO FILE A RETURN

If the taxpayer fails to file a return, or files an **incorrect or insufficient return**, the missing or incorrect or insufficient return will be brought to the taxpayer's attention. If the return or amended return is not received within 10 days of this notification, the division will assess a tax based on prior payment history of the taxpayer.

BOND DEFAULT

Further, **default** in the bonding and payment provisions by any agent may result in the revocation of their privilege to purchase stamps except for cash on delivery for a period of up to 12 months, or in the revocation of their permit, in the discretion of the division.

CERTIFIED CHECK AND EFT PAYMENTS

Effective October 1, 2005, wholesale dealers who sell cigarettes within the state must remit taxes imposed under section 210.02, F.S., via certified check or electronic funds transfer regardless of the annual payment amount. A new wholesale dealer or agent must file these taxes via certified check or electronic funds transfer for the first 12 months after the initial period of licensure or appointment.

Each stamping agent currently paying cigarette excise taxes by any means other than a certified check or electronic funds transfer must obtain the electronic funds transfer approval or pay by certified check. All new stamping agent permits will be required to pay using either of these methods.

RECORD MAINTENANCE

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 the Division of Alcoholic Beverages and Tobacco employees upon request.

MILITARY INSTALLATIONS & VETERANS' HOSPITALS

No tax is imposed upon cigarettes sold to military installations or to patients in regularly established government veterans' hospitals in Florida. However, by Florida Statute, it is presumed that all cigarettes are subject to the tax imposed by Chapter 210, F.S., until the exemption is established, and the burden of proof that they are not taxable will be upon the person having possession of them.

This booklet is designed to give general information about the requirements of maintaining a cigarette wholesale dealer's permit and to guide the taxable CWD 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" refers to the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

"Cigarette" means any roll for smoking, except one of which the tobacco is fully naturally fermented, without regard to the kind of tobacco or other substances used in the inner roll or the nature or composition of the material in which the roll is wrapped, which is made wholly or in part of tobacco irrespective of size or shape and whether such tobacco is flavored, adulterated, or mixed with any other ingredient.

"Wholesale dealer" is any person located inside or outside the state of Florida who sells cigarettes to retail dealers or other persons for purpose of resale only. Such term shall not include any cigarette manufacturer, export warehouse proprietor, or importer with a valid permit under 26 U.S.C. s. 5712 if such person sells or distributes cigarettes in this state only to dealers who are agents and who hold valid and current permits under s. 210.15 or to any cigarette manufacturer, export warehouse proprietor, or importer who holds a valid and current permit under 26 U.S.C. s. 5712.

"Retail dealer" is any person located inside or outside this state other than a wholesale dealer engaged in the business of selling cigarettes, including persons issued a permit pursuant to s. 569.003.

"Importer" is any person with a valid permit under 26 U.S.C. s. 5712 who imports into the United States, directly or indirectly, a finished cigarette for sale or distribution.

"Manufacturer" is any domestic person or entity with a valid permit under 26 U.S.C. s. 5712 that manufactures, fabricates, assembles, processes, or labels a finished cigarette.

"Agent" is any person authorized by the Division of Alcoholic Beverages and Tobacco to purchase and affix stamps to cigarette packages.

"Package" means the individual package, box, or other container in or from which retail sales of cigarettes are normally made or intended to be made.

"Unstamped package" or "unstamped cigarettes" are defined as a package on which the tax required by Florida Statutes has not been paid, regardless of whether or not such package is stamped or marked with the indicia of any other taxing authority, or a package on which there has been affixed a counterfeit or fraudulent indicium or stamp.

"Place of business" is any place where cigarettes are sold or where cigarettes are stored or kept for the purpose of sale or consumption.

"Distributing agent" refers to every person, firm, or corporation in this state who acts as an agent for any person, firm, or corporation outside or inside the state by receiving cigarettes in interstate or intrastate commerce and storing such cigarettes subject to distribution or delivery upon order from said principal to wholesale dealers and other distributing agents inside or outside this state.

"Sale" is any transfer, exchange, or barter in any manner, or by any means whatever.

"Retail sale" or "sale at retail" means a sale to consumer or to any person for any purpose other than resale.

"Stamp" or "stamps" are the indicia required to be placed on cigarette packages that evidence payment of the tax on cigarettes under s. 210.02.

"Counterfeit cigarettes" are cigarettes that have false manufacturing labels, tobacco product packs with counterfeit tax stamps, or any combination thereof.



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-205-1
 Rev. 12/03

**TAXABLE CIGARETTE WHOLESALE DEALER'S
 MONTHLY REPORT**

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".

Permit Name _____ Phone No. (____) _____ Permit No. _____

Address _____ City _____ State _____ 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

STAMP PURCHASES C.O.D. (CASH) CHARGE (DEFERRED)

Date	Invoice/Receipt Number	10s @ \$.1695	20s @ \$.339	25s @ \$.42375	Net Tax
TOTAL STAMPS (Transfer to line 2 below)					

Total Purchases Charged This Month (Add NET TAX DUE column if Deferred Purchases Method)
 Less: Applicable DAB&T Approved Credit(s) # _____ # _____ # _____
Net Remittance Due With This Report

40823

STAMP USAGE 10s 20s 25s

1	Beginning Balance on Hand (Ending balance of previous month)			
2	Total Purchased (From TOTAL STAMPS line above)			
3	Total Available For Use (Add line 1 and line 2)			
4	Total Used (Number of stamps placed on packages during month)			
5	Total Lost or Destroyed (Attach approved documentation)			
6	Total Accounted For (Add line 4 and line 5)			
7	Ending Balance on Hand (Line 3 less line 6)			

DAB&T USE ONLY

Report Receipt	In/Is	Payment Verification	In/Is	Field Review	In/Is	Central Processing	In/Is
Postmark Date		Receipt Number		Initial Review Date		Initial Receipt Date	
Delivery Date		Payment Date		Amended Date		Completed Date	
Delinquent Action		Excise Tax Paid		Amended Amount			

DBPR Form 4000A-205-1

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

INSTRUCTIONS FOR PREPARATION OF MONTHLY EXCISE TAX REPORT

Following are step-by-step instructions for the preparation of the stamping agent cigarette wholesale dealer's monthly excise tax report. The corresponding form page is given so that reference can be made to the report line items. The form pages used for this report are: DBPR Form AB&T 4000A-205-1, 2, 3, 4, and 5.

(Page 1) Stamp Transactions and Cover Page DBPR Form AB&T 4000A-205-1

A. HEADING

1. As it appears on the permit, print or type the name of your business, telephone number, and permit number.
2. As it appears on the permit, print or type the physical location address of your business.
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. STAMP PURCHASES

1. List individual stamp purchases in chronological order. Enter the date the cigarette stamps were purchased, the applicable invoice number (deferred payment) or receipt number (cash payment), the number of stamps purchased by denomination, and the amount of net tax. *NOTE: The net tax will be either the tax paid (cash basis) with each purchase, or the tax due (deferred basis) for each purchase.*
2. Total Stamps: Add the stamps purchased for each invoice/receipt to obtain a total of stamps purchased by denomination. Forward this number to line 2 of STAMP USAGE schedule.
3. Total Purchases Charged This Month: Add the net tax for each purchase charged. *NOTE: This line is for the Net Tax Due from charges using the deferred basis only. Leave blank if purchases were paid in cash.*
4. Applicable DAB&T Approved Credits: 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.*
5. Net Remittance Due with this Report: Subtract any approved credits from total purchases charged, and enter the amount of net remittance due. This will be the amount of excise tax that should be remitted with the monthly report.

C. STAMP USAGE

1. Beginning Balance on Hand: The beginning inventory will always be the same as the ending inventory of the previous month. Enter the ending balance from the previous month to obtain the current beginning inventory. If none, enter zero. *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 pre-*

vious month, enter the actual inventory numbers.

2. Total Purchased: Enter the number on the total stamps purchased line from the schedule above, by denomination.
3. Total Available for Use: Add the total stamps purchased to the beginning balance on hand (lines 1 and 2) and enter the total for each denomination. This will give the total number of stamps available for use during the month.
4. Total Used: Enter the number of stamps placed on packages during the month, by denomination.
5. Total Lost or Destroyed: Enter total lost or destroyed, by denomination. *NOTE: Division approved documentation must be attached to verify the loss or destruction.*
6. Total Accounted for: Add the stamps lost or destroyed to the stamps used (lines 4 and 5) and enter the total for each denomination. This will give the total number of stamps accounted for during the month.
7. Ending Balance on Hand: Subtract line 6 from line 3 and enter total. This will give the total number of stamps in inventory at the end of the month. *NOTE: If a joint inventory was taken with an auditor from the Division of Alcoholic Beverages and Tobacco, enter the actual inventory number. This may affect the Total Used or Total Lost Or Destroyed lines.*

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

CIGARETTE MONTHLY REPORT SUMMARY

Permit Name _____ of _____ FL

For the Month of _____ 20____ Reporting Period _____ through _____

CIGARETTE PACKAGE TRANSACTIONS	20s		_____s	
	Stamped	Unstamped	Stamped	Unstamped
1. Balance on Hand				
2. Purchased In-State				
3. Purchased Out-of-State				
4. Returns To Stock -- Tax Paid				
5. Cigarettes Restamped	-	+	-	+
6. Stamps Cancelled	-	+	-	+
7.				
8. Total Before Stamping				
9. Stamped This Period	+	-	+	-
10. Total To Be Accounted For				
11. Sold in County Areas				
12. Sold To Florida CWDs				
13. Sold Out-of-State				
14. Sold To Military				
15. Returns to Factory				
16. Miscellaneous				
17.				
18. Total Accounted For (Lines 11 thru 17)				
19. Book Balance (Line 10 less line 18)				
20. Actual Inventory Over (+) / Short (-)				
21. (Line 20 less line 19)				



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-205-2
Rev. 1/05

DBPR Form 4000A-205-2

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

(Page 2) Cigarette Package Transactions
DBPR Form AB&T 4000A-205-2

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

A. HEADING

1. Name: As it appears on your permit, print the name of your business, 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 date of the period for which the report is submitted.

B. TRANSACTIONS

Enter all totals by denomination, and by stamped or unstamped.

1. Balance on Hand: The beginning inventory will always be the same as the ending inventory from the previous month. Enter the book balance amount, page 2, line 19, of the previous month's report. *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 from page 2, line 20, of the previous month's report.*
2. Purchased in State: Enter the grand total purchases made within Florida, as recorded on page 3, Purchased In-State.
3. Purchased Out-of-State: Enter the grand total purchases made from outside of Florida, as recorded on page 3, Purchased Out-of-State.
4. Returns to Stock - Tax-Paid: Enter the grand total returns to stock, as recorded on page 4, Returns.
5. Cigarettes Restamped: Enter the grand total packages of cigarettes that were restamped in the presence of a Division of Alcoholic Beverages and Tobacco auditor during the month.
6. Stamps Cancelled: Enter the grand total stamps cancelled that were witnessed by a Division of Alcoholic Beverages and Tobacco auditor during the month. *NOTE: The packages restamped or stamps cancelled number is entered into both columns, stamped and unstamped. This removes the packages from the stamped category and places them into the unstamped category. When restamped, these are included in the stamped this period figures.*

Important: To claim these restamped cigarettes or cancelled stamps, authorization from the Division of Alcoholic Beverages and Tobacco must be shown. Attach DBPR Form AB&T 4000A-004 Request for Credit or Refund of Cigarette Indicias, with the auditor's signature attesting to the restamping or destruction of stamps.

7. BLANK: This line is to be left blank unless instructed to be used by a representative of the Division of Alcoholic Beverages and Tobacco.
8. Total Before Stamping: Add lines 1 through 7 to give totals of stamped and unstamped cigarette packages on hand before stamping, by denomination.
9. Stamped this Period: This is the number of stamps placed on packages of cigarettes during the month. Enter the total stamps used from page 1, line 4. *NOTE: The number of packages stamped is entered into both columns, stamped and unstamped. This removes the packages*

from the unstamped category and places them into the stamped category.

10. Total to be Accounted for: This will give the total number of cigarette packages, stamped and unstamped, available for use during the month.
 - a. Stamped Columns: Add line 9 to line 8 and enter total.
 - b. Unstamped Columns: Subtract line 9 from line 8 and enter total.
11. Sold in County Areas: Enter the grand total packages sold in county areas, as recorded on page 4, County Sales.
12. Sold to Other Florida CWDs: Enter the grand total packages sold to other Florida CWDs, as recorded on page 3, Sales to Florida CWDs.
13. Sold Out-of-State: Enter the grand total packages sold into state other than Florida, as recorded on page 3, sold Out-of-State. These packages should be in the unstamped category.
14. Sold to Military: Enter the grand total packages sold to military installations, as recorded on page 3, Sales to Military. These packages should be in the unstamped category.
15. Returns to Factory: Enter the grand total packages returned to factory, as recorded on page 3, Returns to Factory.
16. Miscellaneous:
17. BLANK:

Lines 16 and 17 are to be left blank unless instructed to be used by a representative of the Division of Alcoholic Beverages and Tobacco.

18. Total Accounted for: Add lines 11 through 17, to obtain the total of cigarette packages accounted for, or distributed, during the month.
19. Book Balance: Subtract the total packages distributed, line 18, from the total packages available for use during the month, line 10. This should be the number of packages of cigarettes, stamped and unstamped, that remain in inventory at the end of the month.
20. Actual Inventory: Enter the actual inventory of packages on hand at the end of the month. If a joint inventory was taken with an auditor from the Division of Alcoholic Beverages and Tobacco, enter this figure.
21. Over/Short: Subtract line 19 from line 20, and indicate an overage or shortage with a plus (+) or minus (-). If line 20 is greater than line 19, the inventory is over (+). If line 20 is less than line 19, the inventory is short (-).

(Page 3) Cigarette Purchases/Sales
DBPR Form AB&T 4000A-205-3

Page 3 is a generic multipurpose form used to summarize details of each type of monthly transaction.

A. HEADING

1. Name: As it appears on your permit, print the name of your business, 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 date 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 number of packages purchased, sold, or returned, by denomination.
2. Check box for stamped or unstamped transactions, by denomination. A separate page must be completed for each category.
3. The transactions should be grouped by company, with a subtotal for each grouping.
4. 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.
5. Forward the grand total for each type of transaction to the appropriate line on page 2.
6. If it is necessary to correct your report for an error in reporting purchases or sales for a prior month, make the correction on the appropriate schedule as follows:
 - a. After all normal monthly purchases or sales have been listed for the supplier/purchaser, subtotal the transactions.
 - b. Immediately after the subtotal, list corrections by showing the invoice date, invoice number, and the name of the supplier/purchaser.
 - c. Enter only the figure necessary to correct the previous error and indicate whether this is a plus (+) or minus (-) difference.
 - d. Add or subtract this figure to the subtotal to arrive at the total purchased from or sold to the supplier/purchaser.

SPECIFIC: Following are directions specific to each transaction type.

Purchased In-State:

1. Forward the grand total purchases in-state to page 2, line 2, stamped column.

2. If you purchased from within the state of Florida any unstamped packages from a Florida manufacturer or packages stamped with cigarette tax stamps of states other than Florida, you are required to complete a separate page 3 for each of these categories or states, mark unstamped on the form, and forward the total of all these unstamped purchases within the state to page 2, line 2, unstamped column.

Purchased Out-of-State:

1. Forward the grand total purchases out-of-state to page 2, line 3, unstamped column.
2. Refused cigarettes may be deducted from purchases by recording them at the end of this page. Deduct the refused cigarettes by individual transaction, indicating the date, invoice number, common carrier name refused to, and quantity of packages refused. The refused quantity will be entered as a minus figure, and deducted from the gross amount of packages invoiced to the wholesaler.
3. Concealed shortages will be allowed as a deduction from purchases if the shortage is covered by credit memorandum from the manufacturer. The cigarettes must be identified as "concealed shortages" with any available information properly referenced and recorded at the end of this page. The number of packages short will be entered in the quantity column as a minus figure and deducted from the gross amount of packages invoiced to the wholesaler.
4. Short shipments or short on arrival items can be deducted from purchases. All common carrier documents noted "short" must be listed by individual transaction at the end of this page, including the date, PRO, waybill, or bill of lading number, invoice number, name of carrier, manufacturer, and the number of packages short.
5. Manufacturers' representatives will report unstamped samples on page 3. Forward total of samples to page 2, line 3, under the appropriate unstamped column.

Sold to Florida Wholesalers:

1. Forward grand total sales to Florida wholesalers to page 2, line 12, stamped column.
2. Be certain to list name of wholesaler by correct name and address as it appears on their permit. A good policy is to obtain their CWD permit number as well.
3. Wholesalers are prohibited from transferring unstamped packages of cigarettes to other wholesalers.

Sold Out-of-State:

1. Forward combined grand total sold out-of-state to page 2, line 13, unstamped.
2. Florida CWD permittees selling packages of cigarettes into any state other than Florida must have proper stamps affixed for that state.

Sold to Military:

1. Forward combined grand total sales to any military armed forces to page 2, line 14, unstamped.
2. For each military sale, submit a copy of an invoice signed by a person authorized by the commanding officer to receive such tax free cigarettes.
3. List sales by individual branch of exchange.

Returns to Factory:

1. Forward grand total for returns to factory to page 2, line 15, stamped column.
2. Use a separate page 3 for each state to which you shipped.

Miscellaneous:

1. Forward combined grand total for miscellaneous disposition entries to page 2, line 16, in the appropriate stamped or unstamped column.
2. Included under miscellaneous are losses of stamped packages from warehouse or vehicle due to fire, theft, or robbery. Attach a copy of the police report. Telephone the District Auditing Office immediately for losses of unstamped packages.
3. Include sales of unstamped packages to railroad dining car services. Attach copy of all invoices signed by authorized personnel.
4. Include other damaged cigarettes destroyed in presence of a Division of Alcoholic Beverages and Tobacco auditor. Attach auditor's certificate.

Sold to Indian Reservations:

1. Forward grand total sales to smoke shops on Indian Reservations to page 2, line 17, unstamped.
2. For each Indian sale, submit a copy of an invoice signed by a person authorized to receive such tax free cigarettes.

CIGARETTE MONTHLY REPORT COUNTY SALES / RETURNS

Permit Name _____ of _____ FL

For the Month of _____ 20____ Reporting Period _____ through _____

SALES / RETURNS TRANSACTIONS

A separate page must be completed for each type of transaction, and for each package size.
Totals will be forwarded to page 2 of the report

COUNTY AREAS

Sold In

Returned From

PACKAGE SIZE

20s

25s

Others _____

County	# Packages	County	# Packages	County	# Packages
11 Alachua		34 Hamilton		57 Okeechobee	
12 Baker		35 Hardee		58 Orange	
13 Bay		36 Hendry		59 Osceola	
14 Bradford		37 Hernando		60 Palm Beach	
15 Brevard		38 Highlands		61 Pasco	
16 Broward		39 Hillsborough		62 Pinellas	
17 Calhoun		40 Holmes		63 Polk	
18 Charlotte		41 Indian River		64 Putnam	
19 Citrus		42 Jackson		65 St. Johns	
20 Clay		43 Jefferson		66 St. Lucie	
21 Collier		44 Lafayette		67 Santa Rosa	
22 Columbia		45 Lake		68 Sarasota	
23 Dade		46 Lee		69 Seminole	
24 DeSota		47 Leon		70 Sumter	
25 Dixie		48 Levy		71 Suwannee	
26 Duval		49 Liberty		72 Taylor	
27 Escambia		50 Madison		73 Union	
28 Flagler		51 Manatee		74 Volusia	
29 Franklin		52 Marion		75 Wakulla	
30 Gadsden		53 Martin		76 Walton	
31 Gilchrist		54 Monroe		77 Washington	
32 Glades		55 Nassau			
33 Gulf		56 Okaloosa		99 Rolling Stores	
TRANSACTION TOTAL		<i>Transfer page total to applicable line on Summary Page</i>			



DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
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1940 NORTH MONROE STREET, TALLAHASSEE, FL 32399-1022

DBPR Form AB&T
4000A-205-4
Rev. 12/03

DBPR Form 4000A-205-4

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

(Page 4) Cigarette County Sales>Returns
DBPR Form AB&T 4000A-205-4

This is a multipurpose form for the details of monthly transactions. A separate page must be completed for each type of transaction conducted during the month.

A. HEADING

1. Name: As it appears on your permit, 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 date 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 within each package size during the month.

B. TRANSACTIONS

GENERAL: All transaction pages are completed as follows:

1. Enter the total of packages sold to retail vendors in each county. Each county is listed in alphabetical order, with county code number reflected. Code 99 is used for sales to itinerate locations or "rolling stores".
2. Forward grand total for sales to county areas to page 2, line 11, stamped column.
3. Page 4 must be submitted regardless if CWD has sales to county areas or not. If not, enter "No transactions" and a zero at the bottom of the page.

SPECIFIC: Following are directions specific to each transaction type other than normal sales of packages of 20 cigarettes.

Sold in County Areas:

1. If cigarettes packaged other than 20s are sold, use this page and mark the appropriate package size. A separate page must be completed for each size package sold in Florida.
2. Total sales to counties of packages other than 20s are forwarded to page 2, line 11, in the appropriate stamped column.

Returns to Stock:

1. Enter the total of any cigarette packages returned from retail dealers and placed back into inventory during the month, by county.
2. Forward grand total for page 4 returns to stock from counties to page 2, line 4, in the appropriate stamped column.
3. CWDs having returns to stock from other states are required to submit a separate page 4 for each state from which the cigarette packages were returned. However, they do not need to indicate county areas in states other than Florida. The total of such returns from other states shall be forwarded to page 2, line 4, in the appropriate unstamped column.

CIGARETTE MONTHLY REPORT OFF-PREMISE STORAGE

Permit Name _____ of _____ FL

For the Month of _____ 20____ Reporting Period _____ through _____

SUMMARY OF OFF-PREMISE STORAGE

	20s	s
Beginning Balance		
1. Beginning Balance		
2. Received		
3. Total To Be Accounted For		
4. Transfers		
5. Total Accounted For		
6. Ending Balance		
7. Physical Inventory		
8. Over / Short		

RECEIVED INTO STORAGE

Date	Invoice Number	Name of Manufacturer	20s	s
TOTAL (Forward to Line 2 above. Invoices must be listed on page 3. Purchased Out-of-State)				

TRANSFERS TO THE LICENSED PREMISE

Date	Invoice Number	20s	s
TOTAL (Forward to line 4 above)			



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-205-5
 Rev. 12/03

DBPR Form 4000A-205-5

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

(Page 5) Cigarette Off Premise Storage
DBPR Form AB&T 4000A-205-5

A. HEADING

1. Name: As it appears on your permit, print the name of your business, 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 date of the period for which the report is submitted.

B. SUMMARY OF OFF PREMISE STORAGE

This section is to be completed after the Received and Transfers sections below have been completed and the totals have been transferred to this section.

1. Beginning Balance: The beginning inventory will always be the same as the ending inventory from the previous month. Enter the ending balance from the previous month, by denomination, 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.*
2. Received: Enter the total number of packages received into the storage site, by denomination.
3. Total to be Accounted for: Add lines 1 and 2, and enter total. This will give the total number of cigarette packages available for use during the month.
4. Transfers: Enter total number of packages transferred out of storage and to the licensed premise, by denomination.
5. Total Accounted for: Enter total packages of cigarettes used during the month (same as total from line 4).
6. Ending Balance: Subtract line 5 from line 3 and enter total, by denomination. This will give the book balance, or the balance that should be in inventory at the end of the month.
7. Physical Inventory: Enter the actual inventory count of packages on hand at the end of the month. *If a joint inventory was taken with an auditor from the Division of Alcoholic Beverages and Tobacco at the close of business, enter this figure.*
8. Over/Short: Subtract the ending balance, line 6, from the actual inventory, line 7. *NOTE: Any large differences should be explained.*

C. RECEIVED INTO STORAGE

1. Receipts: List individual cigarette purchases received into storage in chronological order. Enter date purchased, invoice number, name of manufacturer, and number of packages received, by denomination.
2. Total packages received: Add all receipts into storage and enter total packages received. Forward total to line 2 in the Summary of Off Premise Storage section above. *NOTE: These invoices must also be listed on the DBPR Form AB&T 4000A-205-3, Purchased Out-of-State.*

D. TRANSFERS TO THE LICENSED PREMISE

1. Transfers: List the individual invoices as they are being transferred from the off premise storage

location to the licensed premise. Enter the date of transfer, invoice number, and number of packages transferred, by denomination.

2. Total packages transferred: Add all transfers from storage and enter total packages transferred. Forward total to line 4 in the Summary of Off Premise Storage section above.



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-004
 Rev. 12/03

REQUEST FOR CREDIT OR REFUND OF CIGARETTE INDICIA

Distributor's Name _____ Phone No. (____) _____ Permit No. _____
 Address _____ City _____ State _____ Zip _____

PART I: CERTIFICATE OF RETURN / DESTRUCTION

- RETURNED TO MANUFACTURERS - Must be accompanied by applicable Manufacturers' affidavits of product return
- DESTROYED - Must be witnessed and accompanied by a signed product destruction form from Division of Alcoholic Beverages and Tobacco personnel

Tax Paid Packages				Non Tax Paid and Unstamped Packages		
20s	25s	_____s		20s	25s	_____s
_____	_____	_____	American Brands	_____	_____	_____
_____	_____	_____	Brown & Williamson	_____	_____	_____
_____	_____	_____	Liggett & Myers	_____	_____	_____
_____	_____	_____	Lorillard	_____	_____	_____
_____	_____	_____	Philip Morris	_____	_____	_____
_____	_____	_____	RJ Reynolds	_____	_____	_____
_____	_____	_____	Other: _____	_____	_____	_____
_____	_____	_____	Other: _____	_____	_____	_____
_____	_____	_____	TOTALS	_____	_____	_____

CWD's AUTHORIZED REPRESENTATIVE _____ Date _____
Attesting to Returns to Manufacturer

AB&T TAX AUDITOR / AGENT _____ Date _____
Attesting to Product Destruction

PART II: TAX COMPUTATION

Tax credits and refunds are calculated at net of the applicable tax rate, less the CWD 2% discount on the par value of the stamp, up to the first \$.24 per package

_____	Packages of 20s	@ \$ 0.3342	per package	=	_____
_____	Packages of 25s	@ \$ 0.419	per package	=	_____
_____	Packages of _____	@ _____	per package	=	_____
TOTAL AMOUNT OF CREDIT OR REFUND				=	_____

PART III: REQUEST FOR CREDIT or REFUND

*When requesting a refund, a completed form BPR AA-4, *Application for Refund from the State of Florida*, must be attached.

Pursuant to Chapter 210.05, Florida Statutes, this request is being made for credit or refund, as indicated. I, the above firm or corporation was the legal owner of the listed indicia and the statement of the number and value of indicia destroyed or returned is true and correct to the best of my knowledge and belief. This request is submitted under penalty of perjury.

 Typed or Printed Name Signature Date

 DAB&T USE ONLY Reviewed by: Date:

DBPR Form 4000A-004

This form is available in PDF and Excel format at

http://www.myflorida.com/dbpr/abt/forms/index_auditing.html

Request for Credit or Refund of Cigarette Indicia
DBPR Form AB&T 4000A-004

A. HEADING

1. As it appears on the permit, print or type the name of your business, telephone number, and permit number.
2. As it appears on the permit, print or type the physical location address of your business.

B. PART I: CERTIFICATE OF RETURN/DESTRUCTION

1. Check the box indicating whether the credit/refund request is for returned or destroyed stamps.
 - a. Returned to Manufacturers: Stamped cigarette packages returned to the manufacturer are eligible for credit or refund of the excise tax paid on the packages.
 - b. Destroyed: Stamped cigarette packages or actual tax stamps destroyed by a Division of Alcoholic Beverages and Tobacco auditor or agent are eligible for credit or refund of the applicable excise tax.
2. Enter the total number of stamped/taxpaid packages or total number of unstamped/non-taxpaid packages in the appropriate columns.
 - a. Multiple return affidavits can (and should) be combined on one request. The affidavits for each manufacturer are added together to obtain a total of product returned to each manufacturer. Totals for each manufacturer should be entered on the appropriate lines.
 - b. The request must have applicable manufacturers' affidavits attached if product was returned.
 - c. The request must be made within 9 months of the product return.
 - d. The "Other" category can be used for any unlisted manufacturer, and for stamps destroyed by the Division of Alcoholic Beverages and Tobacco.
 - e. The unstamped/non-taxpaid column is used for any unstamped packages returned or for packages with stamps from other states or with Indian stamps attached.
3. The validity of the returned/destroyed product must be certified by appropriate signatures.
 - a. The request must be signed by the licensee attesting to the accuracy of the returns of product.
 - b. The request must be signed by an AB&T representative attesting to the accuracy of the destruction of product.

C. PART II: TAX COMPUTATION

1. The total number of packages returned and/or destroyed is transferred to the applicable lines in Part II for computation of taxes.
2. The tax rates are at the appropriate rate per stamp category, less the 2% discount allowed for applying the tax stamps and collecting and submitting the taxes to the state.

3. The total packages/stamps are multiplied by this net tax rate to obtain the total amount of cigarette excise tax to be credited or refunded.

D. PART III: REQUEST FOR CREDIT OR REFUND

1. Check the box indicating whether a credit or refund is being requested.
 - a. If a refund is being requested, an "Application for Refund from the State of Florida", form DBPR AA-4, must be completed and attached. *NOTE: The Department of Business and Professional Regulation cannot process refunds for any amounts of \$100 or more without this signed form.*
2. The printed name and signature of the authorized person submitting the request (owner or officer of corporation, or other individual authorized by owner or officer of corporation) must be included.

NOTE: The completed Request for Credit or Refund of Cigarette Indicia, DBPR Form AB&T 4000-004, should be submitted with all appropriate documentation to the central office of the Bureau of Auditing at the division address on the top of the request form.

NOTE: Vending machine operators are now permitted as retail dealers under the new cigarette law. Cigarette wholesale dealers will no longer have vending machines and need not file vending machine reports.

Florida Statutes

210.02 Cigarette tax imposed; collection.--

(1) An excise or privilege tax, in addition to all other taxes of every kind imposed by law, is imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution, and use of cigarettes in this state, in the following amounts, except as hereinafter otherwise provided, for cigarettes of standard dimensions:

(a) Upon all cigarettes weighing not more than 3 pounds per thousand, 16.95 mills on each cigarette.

(b) Upon all cigarettes weighing more than 3 pounds per thousand and not more than 6 inches long, 33.9 mills on each cigarette.

(c) Upon all cigarettes weighing more than 3 pounds per thousand and more than 6 inches long, 67.8 mills on each cigarette.

(2) The description of cigarettes contained in paragraphs (a), (b), and (c) of subsection (1) are hereby declared to be standard as to dimensions for taxing purposes as provided in this law and should any cigarette be received, purchased, possessed, sold, offered for sale, given away, or used of a size other than of standard dimensions, the same shall be taxed at the rate of 1.41 cents on each such cigarette.

(3) When cigarettes as described in paragraph (1)(a) are packed in varying quantities of 20 cigarettes or less, except manufacturer's free samples authorized under s. 210.04(9), the following rate shall govern:

(a) Packages containing 10 cigarettes or less require a 16.95-cent tax.

(b) Packages containing more than 10 but not more than 20 cigarettes require a 33.9-cent tax.

(4) When cigarettes as described in paragraph (1)(b) are packed in varying quantities of 20 cigarettes or less, except manufacturer's free samples authorized under s. 210.04(9), the following rates shall govern:

(a) Packages containing 10 cigarettes or less require a 33.9-cent tax.

(b) Packages containing more than 10 but not more than 20 cigarettes require a 67.8-cent tax.

(5) When cigarettes as described in paragraph (1)(c) are packed in varying quantities of 20 cigarettes or less, except manufacturer's free samples authorized under s. 210.04(9), the following rates shall govern:

(a) Packages containing 10 cigarettes or less require a 67.8-cent tax.

(b) Packages containing more than 10 but not more than 20 cigarettes require a 135.6-cent tax.

(6) This tax shall be paid by the dealer to the division for deposit and distribution as hereinafter provided upon the first sale or transaction within the state, whether or not such sale or transfer be to the ultimate purchaser or consumer. The seller or dealer shall collect the tax from the purchaser or consumer, and the purchaser or consumer shall pay the tax to the seller. The seller or dealer shall be responsible for the collection of the tax and the payment of the same to the division. 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 rate of 1 percent per month. 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. Whenever cigarettes are shipped from outside the state to anyone other than a distributing agent or wholesale dealer, the person receiving the cigarettes shall be responsible for the tax on said cigarettes and the payment of same to the division.

(7) It is the legislative intent that the tax on cigarettes shall be uniform throughout the state.

210.021 Payment of taxes by certified check or electronic funds transfer.--

(1) The Secretary of Business and Professional Regulation may require a dealer who sells cigarettes within the state to remit by certified check or electronic funds transfer any tax imposed under s. 210.02.

(2) The Secretary of Business and Professional Regulation shall require for a period not to exceed 12 months that a dealer or agent, during the dealer's or agent's initial period of licensure or appointment, remit by certified check or electronic funds transfer any tax imposed under s. 210.02.

(3) The division shall adopt rules pursuant to ss. 120.536(1) and 120.54 to administer this section.

210.04 Construction; exemptions; collection.--

(1) The amount of taxes advanced and paid to the state aforesaid shall be added to and collected as a part of the sales price of the cigarettes sold or distributed, which amount may be stated separately from the price of the cigarettes on all display signs, sales and delivery slips, bills and statements which advertise or indicate the price of the product.

(2) The cigarette tax imposed shall be collected only once upon the same package or container of such cigarettes.

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

(4) No tax shall be required to be paid:

(a) Upon cigarettes sold at post exchanges, ship service stores, ship stores, slop chests, or base exchanges to members of the Armed Services of the United States when such post exchanges, ship service stores, or base exchanges are operated under regulations of the Army, Navy, or Air Force of the United States on military, naval, or air force reservations in this state or when such ship stores or slop chests are operated under the regulations of the United States Navy on ships of the United States Navy; however, it is unlawful for anyone, including members of the Armed Services of the United States, to purchase such tax-exempt cigarettes for purposes of resale. Any person who resells, or offers for resale, tax-exempt cigarettes purchased at post exchanges, ship service stores, ship stores, slop chests, or base exchanges is guilty of a violation of the cigarette tax law, punishable as provided in s. 210.18(1).

(b) Upon the sale or gift of cigarettes by charitable organizations to bona fide patients in regularly established government veterans' hospitals in Florida for the personal use or consumption of such patients.

(5) It shall be presumed that all cigarettes are subject to the tax imposed by this part until the contrary is established, and the burden of proof that they are not taxable shall be upon the person having possession of them.

(6) The sale of single or loose unpacked cigarettes is prohibited. The division may authorize any person to give away sample packages of cigarettes, each to contain not less than two cigarettes upon which the taxes have been paid.

(8) Except as hereinafter provided, all agents shall be liable for the collection and payment of the tax imposed by this part and shall pay the tax to the division by purchasing, under such regulations as it shall prescribe, adhesive stamps of such design and denominations as it shall prescribe.

(9) Agents, located within or without the state, shall purchase stamps and affix such stamps in the manner prescribed to packages or containers of cigarettes to be sold, distributed, or given away within the state, in which case any dealer subsequently receiving such stamped packages of cigarettes will not be required to purchase and affix stamps on such packages of cigarettes. However, the division may, in its discretion, authorize manufacturers to distribute in the state free sample packages of cigarettes containing not less than 2 or more than 20 cigarettes without affixing any tax stamps provided copies of shipping invoices on such cigarettes are furnished, and payment of all taxes imposed on such cigarettes by law is made, directly to the division not later than the 10th day of each calendar month. The tax on cigarettes in sample packages shall be based on a unit in accordance with the taxing provisions of s. 210.02(1).

210.05 Preparation and sale of stamps; discount.--

(1) The tax imposed by this part shall be paid by affixing stamps in the manner herein set forth or by affixing stamp insignia through the device of metering machines authorized in this part.

(2) The division shall prescribe, prepare, and furnish stamps of such denominations and quantities as may be necessary for the payment of the tax imposed by this part, and may from time to time and as often as it deems advisable provide for the issuance and exclusive use of stamps of a new design and forbid the use of stamps of any other design. However, all stamps prescribed by the division must be designed and furnished in a fashion that permits identification of the agent or wholesale dealer that affixed the stamp to the particular package of cigarettes by means of a serial number or other mark on the stamp. The division

shall make provisions for the sale of such stamps at such places and at such time as it may deem necessary.

(3)(a) The division may appoint dealers in cigarettes, manufacturers of cigarettes, within or without the state as agent to buy or affix stamps to be used in paying the tax herein imposed, but an agent shall at all times have the right to appoint a person in his or her employ who is to affix the stamps to any cigarettes under the agent's control; provided, however, that any wholesale dealer in the state shall have the right to buy and affix such stamps. Whenever the division shall sell and deliver to any such agent or wholesaler any such stamps, such agent or wholesaler shall be entitled to receive as compensation for his or her services and expenses as such agent or wholesaler in affixing and accounting for the taxes represented by such stamps and to retain out of the moneys to be paid by the agent or wholesaler for such stamps a discount of 2 percent of the par value of any amount of stamps purchased during any fiscal year from July 1 through June 30 of the following year, provided the discount shall be computed on the basis of 24 cents per pack. No such discount shall be allowed to a dealer, vendor, or distributor who sells or deals in any form of candy which resembles drug paraphernalia. Stamping locations approved by the division shall be responsible for computing the discount they receive pursuant to this paragraph, and said computations shall be retained by the stamping location for a period of 5 years and shall be available to the division. All stamps purchased from the division under this part shall be paid for in cash on delivery, except as herein-after provided.

(b) Each agent appointed by the division to affix stamps shall be authorized to purchase stamps by furnishing an irrevocable letter of credit or unconditional guaranty contract or by executing bond with a solvent surety company qualified to do business in this state, in an amount of 110 percent of the agent's estimated tax liability for 30 days, but not less than \$2,000, conditioned upon said agent paying all taxes due the state arising hereunder. This form of payment in lieu of cash on delivery or its equivalent shall not preclude supplemental purchases for cash. Payment for each month's liability shall be due on or before the 10th day of the month following the month in which the stamps were sold. Default in the aforesaid bonding and payment provisions by any agent may result in the revocation of his or her privilege to purchase stamps except for cash on delivery for a period up to 12 months in the discretion of the division.

(4) The division may in its discretion revoke the authority of any agent failing to comply with the requirements of this part or the rules and regulations promulgated hereunder and such agent may in addition be punished in accordance with the provisions of this part.

(5) Agents or wholesale dealers may sell stamped but untaxed cigarettes to the Seminole Indian Tribe, or to members thereof, for retail sale. Agents or wholesale dealers shall treat such cigarettes and the sale thereof in the same manner, with respect to reporting and stamping, as other sales under this part, but agents or wholesale dealers shall not collect from the purchaser the tax imposed by s. 210.02. The purchaser hereunder shall be responsible to the agent or wholesale dealer for the services and expenses incurred in affixing the stamps and accounting therefor.

210.06 Affixation of stamps; presumption.--

(1) Every dealer within the state shall affix or cause to be affixed to such package or container of such cigarettes such stamps as are required under this section within 10 days after receipt of such products. Dealers outside this state shall affix such stamps before the shipment of cigarettes into this state.

(a) A tax stamp shall be applied to all cigarette packages intended for sale or distribution to consumers subject to the tax imposed under s. 210.02, except as otherwise provided in this part.

(b) No stamp shall be applied to any cigarette package exempt from tax under 26 U.S.C. s. 5704 that is distributed by a manufacturer pursuant to federal regulations.

(c) Dealers may apply stamps only to cigarette packages received directly from a manufacturer or importer of cigarettes, or a distributing agent representing a manufacturer or importer of cigarettes, who possesses a valid and current permit under this part.

(2) Each retail dealer shall open such box, carton or other container of cigarettes prior to exposing for sale or selling such cigarettes and examine the packages contained therein for the purpose of ascertaining whether or not the said packages have affixed thereto the proper tax stamp. If unstamped or improperly stamped packages of cigarettes are discovered, the retail dealer shall immediately notify the dealer from whom said cigarettes were purchased. Upon such notification, the dealer from whom said cigarettes were

purchased shall replace such unstamped or improperly stamped packages of cigarettes with those upon which stamps have been properly affixed, or immediately affix thereto the proper amount of stamps.

(3) Whenever any cigarettes are found in the place of business of any such retail dealer, or in the possession of any other person without the stamps affixed, the presumption shall be that such cigarettes are kept in violation of the provisions of this law.

(4) Stamps shall be affixed to each package of cigarettes of an aggregate denomination not less than the amount of the tax upon the contents therein, and shall be affixed in such manner as to be visible to the purchaser. All stamps shall be affixed in the manner prescribed by the division. The state may not impose an additional charge on stamps for printing costs.

(5) Except as provided in s. 210.04(9) or s. 210.09(1), no person, other than a dealer or distributing agent that receives unstamped cigarette packages directly from a cigarette manufacturer or importer in accordance with this section and s. 210.085, shall hold or possess an unstamped cigarette package. Dealers shall be permitted to set aside, without application of stamps, only such part of the dealer's stock that is identified for sale or distribution outside this state. If a dealer maintains stocks of unstamped cigarette packages, such unstamped packages shall be stored separately from stamped product packages. No unstamped cigarette packages shall be transferred by a dealer to another facility of the dealer within this state or to another person within this state.

210.07 Metering machines.--

(1)(a) The tax may also be paid through the use of cigarette tax stamp insignia to be applied by the use of metering machines. The division shall prescribe and promulgate appropriate rules and regulations governing the use of metering machines, the procedure for the payment of such cigarette taxes through the use thereof, requiring adequate surety bonds of the users thereof to assure the proper use of such machines and payment of all cigarette taxes that might come due by the users thereof, and all other rules and regulations necessary and proper to govern the use of same.

(b) The provisions of s. 210.05(3)(a) and (b) shall be applicable to cigarette taxes paid through the use of metering machines.

(2) All provisions of this part governing the use of cigarette tax stamps, the compiling of records, the making of reports, permits and revocation of permits, seizures and forfeitures, penalties, and all other provisions pertaining to the payment of cigarette taxes through the use of stamps, shall likewise be applicable to the payment of said taxes through the use of metering machines

210.09 Records to be kept; reports to be made; examination.--

(1)(a) Every person who shall possess or transport any unstamped cigarettes upon the public highways, roads, or streets of the state, shall be required to have in his or her actual possession invoices or delivery tickets for such cigarettes. The absence of such invoices or delivery tickets shall be prima facie evidence that such person is a dealer in cigarettes in this state and subject to the provisions of this part.

(b) Any person who ships unstamped cigarette packages into this state other than to a manufacturer, an importer, or a distributing agent representing a manufacturer or an importer, or dealer holding a valid, current permit pursuant to s. 210.15 shall first file with the division a notice of such shipment. This paragraph shall not apply to any common or contract carrier that:

1. Is transporting cigarettes through this state to another location outside this state under a proper bill of lading or freight bill that states the quantity, source, and destination of such cigarettes or to cigarettes shipped or otherwise transported pursuant to s. 210.04(9); or
2. Does not issue paper bills of lading or freight bills and does not obtain specific information about the contents of the shipment that includes a description of the freight carried but uses electronic shipping documents as part of its ordinary course of business to provide transportation services for individually addressed packages weighing less than 150 pounds, which electronic shipping documents shall be made available for inspection upon request.

(c) In any case in which the division or its duly authorized agent, or any law enforcement officer of this state, has probable cause to believe that any vehicle is transporting cigarettes in violation of this part, the division, such agent, or such law enforcement officer is authorized to stop such vehicle and inspect the vehicle for contraband cigarettes.

(2) The division is authorized to prescribe and promulgate by rules and regulations, which shall have the force and effect of the law, such records to be kept and reports to be made to the division by any manufacturer, importer, distributing agent, wholesale dealer, retail dealer, common carrier, or any other person handling, transporting or possessing cigarettes for sale or distribution within the state as may be necessary to collect and properly distribute the taxes imposed by s. 210.02. All reports shall be made on or before the 10th day of the month following the month for which the report is made, unless the division by rule or regulation shall prescribe that reports be made more often.

(3) All manufacturers, importers, distributing agents, wholesale dealers, agents, or retail dealers shall maintain and keep for a period of 3 years at the place of business where any transaction takes place, such records of cigarettes received, sold, or delivered within the state as may be required by the division. The division or its duly authorized representative is hereby authorized to examine the books, papers, invoices, and other records, the stock of cigarettes in and upon any premises where the same are placed, stored, and sold, and the equipment of any such manufacturers, importers, distributing agents, wholesale dealers, agents, or retail dealers, pertaining to the sale and delivery of cigarettes taxable under this part. To verify the accuracy of the tax imposed and assessed by this part, each person is hereby directed and required to give to the division or its duly authorized representatives the means, facilities, and opportunity for such examinations as are herein provided for and required.

(4)(a) All persons who are either cigarette manufacturers, importers, wholesalers, or distributing agents, and agents and employees of the same, are required to keep daily sales tickets or invoices of cigarette sales and it shall be the duty of said persons to see that each sales ticket and invoice handled by them or on behalf of them show the correct name and address to whom sold and the number of packages or cartons of each brand sold. It shall also be the duty of said persons to see that each sales ticket or invoice correctly shows whether the same is inside or outside of a qualified municipality and if the sale is made within the limits of a qualified municipality, the correct name of the municipality must be indicated.

(b) The division shall suspend or revoke the license of any person who is either a cigarette wholesaler or distributing agent upon sufficient cause appearing that the said persons, their agents or employees have failed to keep daily sales tickets or invoices in accordance with this section.

(5) Common carriers in this state are required to report to the division all packages or cartons of unstamped cigarettes which are refused by the consignee because of damage or otherwise. Authority in writing from the division must be obtained to sell or dispose of such unstamped cigarettes. Any dealer or distributing agent, who refuses any shipment or part of a shipment of unstamped cigarettes, must show in the next monthly report to the division the number of packages or cartons of cigarettes refused and the name of the common carrier from whom the cigarettes were refused.

210.11 Refunds; sales of stamps and payment of tax.--Whenever any cigarettes upon which stamps have been placed, or upon which the tax has been paid by metering machine, have been sold and shipped into another state for sale or use therein, or have become unfit for use and consumption or unsalable, or have been destroyed, the dealer involved shall be entitled to a refund or credit of the actual amount of the tax paid with respect to such cigarettes less any discount allowed by the division in the sale of the stamps or payment of the tax by metering machine, upon receipt of satisfactory evidence of the dealer's right to receive such refund or credit, provided application for refund or credit is made within 9 months of the date the cigarettes were shipped out of the state, became unfit, or were destroyed. Only the division shall sell, or offer for sale, any stamp or stamps issued under this part. The division may redeem unused stamps lawfully in the possession of any person. The division may prescribe necessary rules and regulations concerning refunds, credits, sales of stamps, and redemptions under the provisions of this part. Appropriation is hereby made out of revenues collected under this part for payment of such allowances.

Florida Administrative Codes

61A-10.015 Transfer, Unstamped Cigarettes.

A cigarette wholesaler or distributing agent may not transfer, transport, loan, sell or borrow unstamped cigarettes from another licensed wholesaler or distributing agent unless good and sufficient cause for such transaction is shown to the director and written permission for such transaction is granted by the director.

Approval by the director is not required if the transaction of the cigarette wholesaler or distributing agent is between locations operated by the same permittee for which a permit has been issued and includes movement of the cigarettes from the cigarette distributing agent location to a wholesale dealer location or between cigarette wholesale dealer locations. Transactions involving unstamped cigarettes which are not required to be approved by the director must be concluded and reported during the same reporting period.

61A-10.018 Invoices, Cigarette Sales to Retail Dealers.

(1) Cigarette wholesalers are required to keep sales tickets or invoices covering all sales of cigarettes to retail dealers.

(3) Invoices of cigarette sales by wholesale dealers to retail tobacco products dealers must include:

- (a) Seller's business name, address, and state distributor's permit number;
- (b) Purchaser's business name;
- (c) Purchaser's name (individual, partnership, or corporation);
- (d) Business address of purchaser, including county name or numeric code as found in the retail tobacco products dealer state permit number, and required under Sections 218.215, 218.23, 218.245, 218.25, and 218.26, Florida Statutes;
- (e) Retail tobacco products dealer state permit number;
- (f) Date of delivery;
- (g) Number of packages or cartons of each brand sold or delivered; and
- (h) If products other than cigarettes are located on an invoice to the retailer, cigarettes shall be listed following one another in uninterrupted order.

(4) Invoices which include both cigarettes and other tobacco products must meet the minimum requirements set forth in this rule and Rule 61A-10.0181, 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