



**DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO
OTHER TOBACCO PRODUCTS FLOOR STOCK
SURCHARGE RETURN**

The 2009 "Protecting Florida's Health Act" levies a surcharge of 60% of the wholesale sales price on tobacco products other than cigarettes and cigars. The Act applies the surcharges to existing inventory held by manufacturers, distributors, wholesalers, and retailers in the state as of opening for business on July 1, 2009.

Section I – Taxpayer Identification

Owner Name and Address	License or Permit Number	Prof	File
	Business Name and Location		

Section II – Calculation of Surcharge

Product Inventory as of July 1, 2009 <i>(a)</i>		Inventory <i>(b)</i>	Rate <i>(c)</i>	Surcharge <i>(d)</i>
Tobacco Products:	1. Chewing Tobacco (Wholesale Sales Price of product in inventory).....	1	x 60% =	\$
	2. Snuff (Wholesale Sales Price of product in inventory)	2	x 60% =	\$
	3 Pipe Tobacco (Wholesale Sales Price of product in inventory)	3	x 60% =	\$
	4. Roll-Your-Own Tobacco (Wholesale Sales Price of product in inventory)	4	x 60% =	\$
5. Gross Surcharge – Add lines 1(d) through 4(d)			5	\$

Section III – Amount Due

6. Surcharge Calculations: I elect to pay The Entire Amount (continue on line 7) By Installment (continue on line 10)

If paying the entire amount use lines 7, 8, 9, and 14.

7. Gross Surcharge Due with this return (from line 5).....	7	\$	
8. Less 5% discount for paying by July 21, 2009	8	\$	
9. Net Surcharge Due with this return (subtract line 8 from line 7) Enter the amount here and on line 14.....	9		\$

If paying by installment use lines 10, 11, 12, 13, and 14.

10. I am enclosing payment for the installment due on July 21, 2009 August 10, 2009 August 30, 2009 September 9, 2009

11. Enter 25% of the amount on line 5.....	11	\$	
12. Less 5% discount for paying on time	12	\$	
13. Net Surcharge Due with this return (subtract line 12 from line 11) Enter the amount here and on line 14.....	13		\$

14. Enter the amount of remittance.....

Mail this form with inventory documentation and enclose a certified check or money order payable to **Division of Alcoholic Beverages and Tobacco**. (See instructions on page 2 for the mailing address.) Alternatively, you may send your surcharge payment(s) via EFT.

Section IV - Certification	Do not write in this space
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By my signature, I certify that the inventory listed above is true and accurate and includes all items required by Florida Statute 210.

Signature	Title
Date	Telephone Number

FOR AB&T USE ONLY

Tracking	Initials	Misc Charge Codes
Postmark		4041 Cigarette
Receipt #		4042 OTP
Database		



DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO
**OTHER TOBACCO PRODUCTS FLOOR STOCK
SURCHARGE RETURN**

DBPR Form
ABT 4000A-042
Page 2 of 2
(Wholesale)

Instructions

This form must be completed by all wholesale tobacco permit holders in the State of Florida. If you do not sell cigarette or tobacco products you must complete this form and indicate that you have a 0 (zero) inventory.

SECTION I - TAXPAYER IDENTIFICATION

- Verify and correct all pre-printed information. If you receive a blank surcharge return, enter your complete owner's name and mailing address, business name and location address, and your wholesale tobacco permit number, in the appropriate blocks.

SECTION II - CALCULATION OF SURCHARGE

- Calculate the surcharge only on the items held for sale before opening for business on July 1, 2009.
- Calculate the wholesale sales price you paid for Other Tobacco Products in inventory and enter the amount for each product in lines 1(b), 2(b), 3(b), and 4(b)
- Multiply the total wholesale sales price for each item in column (b) by 60% and enter the surcharge in the corresponding line in column (d).

SECTION III – AMOUNT DUE

- Payment Calculations:
 - Add lines 1(d) through 4(d) to determine the Gross Surcharge, and enter the total on line 5(d).

One Payment. You may elect to pay the Floor Stock Surcharge with one payment.

 - If you elect to pay the entire payment by July 21, 2009, enter the amount from line 5(d) on line 7.
 - If the payment is made on time calculate the discount by multiplying line 7 by 5%. Enter your discount on line 8.
 - Subtract line 8 from line 7 and enter the amount on line 9 and line 14.

Installment Payments. You may elect to pay by four equal installments. The payments will be due on July 21, August 10, August 30, and September 9, 2009

- If you are paying by installments, check the installment payment date box on line 10 for the payment you are making.
- On line 11 enter 25% of the amount on line 5.
- If the installment payment is made on time calculate the discount by multiplying line 11 by 5%. Enter your discount on line 12.
- Subtract line 12 from line 11 and enter the amount on line 13 and line 14.
- Repeat the installment payment instructions for each of the four payments

SECTION IV - CERTIFICATION

- Sign and date the surcharge return, and include you title and telephone number. By signing the form you are certifying that the inventory you list is true and accurate.

DOCUMENTATION

- You must include a copy of the inventory documents you used to complete this form with the initial return you submit by July 21, 2009. Keep a copy of your inventory, surcharge return, and other supporting records for inspection by Division of Alcoholic and Beverages agents and auditors. Keep records for a period of at least 3 years after the date you file your return.

MAILING INSTRUCTIONS

- If you received this form by mail, use the enclosed self-addressed envelope to submit your return.
- If paying by the installment method, mail all payments to:
Department of Business and Professional Regulation
Division of Alcoholic Beverages and Tobacco/Auditing
1940 N. Monroe St
Tallahassee, FL 32399-0772
- For each payment you make, enclose a copy of this form with your certified check or money order.

**YOUR INITIAL TOBACCO FLOOR STOCK SURCHARGE
RETURN MUST BE POSTMARKED NO LATER THAN JULY
21, 2009.**

Questions. If you have questions about the tobacco inventory surcharge, call the ABT field Auditing Office that services your area.

Website. Additional information is available on our website at www.myflorida.com/dbpr/abt/surcharge.