



DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO
CIGARETTE AND TOBACCO FLOOR STOCK
SURCHARGE RETURN - SECOND NOTICE

DBPR Form
 ABT 4000A-040-2
 Page 1 of 2
 (Retail)

The 2009 "Protecting Florida's Health Act" levies a surcharge of \$1.00 per pack on a standard pack of cigarettes and a surcharge of 60% of the price paid by the retailer to a distributor or manufacturer 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 Amount <i>(b)</i>	Rate <i>(c)</i>	Surcharge <i>(d)</i>
Cigarettes:	1.	Number of packs of Cigarettes with 10 sticks.....	x \$ 0.50 =	\$
	2.	Number of packs of Cigarettes with 20 sticks..... (Most common packs)	x \$ 1.00 =	\$
	3.	Number of packs of Cigarettes with 25 sticks.....	x \$ 1.25 =	\$
	4.	Total Surcharge for Cigarettes – Add lines 1(d) through 3(d).....		\$
Tobacco Products:	5.	Total invoice price paid for all tobacco products other than cigarettes and cigars in your inventory.....	\$	x 45% = \$

Section III – Amount Due

	6.	Total Surcharge - All Products – Add lines 4(d) and 5(d).....	\$
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PAYMENT OPTIONS: 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.)

Section IV - Certification

Do not write in this space

By my signature, I certify that the inventory listed above is true and accurate and includes all items required by Florida Statute 210.

SECOND NOTICE

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
**CIGARETTE AND TOBACCO FLOOR STOCK
SURCHARGE RETURN - SECOND NOTICE**

Instructions

This form must be completed by all retail tobacco permit holders in the State of Florida. If you have a retail tobacco permit, and 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 tax return, enter your complete owner's name and mailing address, business name and location address, and your retail tobacco permit number, in the appropriate blocks.

SECTION II - CALCULATION OF TAXES

- Calculate the surcharge on all the items held for sale before opening for business on July 1, 2009.
- For Cigarettes:
 - An inventory of all packs of cigarettes for each pack size should have been taken on July 1st before opening for business. Enter these on lines 1, 2, and 3, column (b). *If you did not count your inventory on July 1st, you should determine what that number would be by reviewing your current inventory, past purchases, and past sales, to work back to the correct inventory.*
 - Multiply the number of packs in column (b) by the rate in column (c), and enter the total surcharge in column (d) on lines 1, 2, and 3. *It is normal to only have packages of 20s.*
 - Add lines 1, 2, and 3 for a total of cigarette surcharge due on line 4.
- For Tobacco Products other than cigarettes and cigars:
 - Determine what you had in inventory before opening for business on July 1st.
 - Calculate the price you paid the distributors for these other tobacco products and enter the total price in column (b) on line 5.
 - Multiply the price you paid in column (b) by 45% and enter the result in column (d). *The 45% represents the net rate calculation for retailers. (75% of the invoice price paid to distributors for the product x the surcharge rate of 60% = 45%).*

SECTION III – AMOUNT DUE

- Payment Calculations:
 - Add lines 4(d) and 5(d) to determine the Total Surcharge – All Products, and enter the total on line 6(d).
 - This is the amount of surcharge you must pay to the division within 10 days.

SECTION IV - CERTIFICATION

- Sign and date the surcharge return, and include your 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. 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.
- Mail all payments to:
Department of Business and Professional Regulation
Division of Alcoholic Beverages and Tobacco/Auditing
1940 N. Monroe Street
Tallahassee, FL 32399-0772
- Enclose a copy of this form with your certified check or money order.

**YOUR CIGARETTE AND TOBACCO FLOOR STOCK
SURCHARGE RETURN MUST BE POSTMARKED WITHIN
10 DAYS FROM RECEIPT OF THIS FORM AND NO LATER
THAN OCTOBER 31, 2009.**

QUESTIONS

If you have questions about the cigarette and tobacco inventory surcharge, call our Customer Contact Center at 850-487-1395.

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