



Florida Department of Revenue
Tax Information Publication

TIP

No: 11A01-04

Date Issued:
June 27, 2011

**New Reporting Requirement for
Sales of Alcoholic Beverages and Tobacco Products to Retailers**

Every seller who sells alcoholic beverages or tobacco products to retailers in Florida is now required to file an annual information report with the Department of Revenue (Department), beginning July 1, 2011. "Seller" means any manufacturer, wholesaler, or distributor of alcoholic beverages or tobacco products who sells to a retailer in Florida. "Retailer" is defined as a person engaged in the business of making sales at retail and who holds a license under Chapters 561 through 565, Florida Statutes (F.S.), or a permit under Chapters 210 and 569, F.S. The information report is required for the sole purpose of enforcing the collection of sales and use tax levied under Chapter 212, F.S.

The report must be filed electronically using the Department's website. The report is due on July 1st for the preceding reporting period and is late after September 30th. The first report will include information about sales to Florida retailers from July 1, 2010 through June 30, 2011.

The web application is not available as of the publication date of this Tax Information Publication (TIP). When it is ready, the Department will post a notice to its website and mail a letter to all sellers. The letter will explain how to file the annual information report and whom to contact with questions.

The report must contain the following:

1. The seller's name.
2. The seller's beverage license or tobacco permit number.
3. The retailer's name.
4. The retailer's beverage license or tobacco permit number.
5. The retailer's address, including street address, city, state, and ZIP code.
6. The general item type, such as cigarettes, cigars, tobacco, beer, wine, spirits, or any combination of those items.
7. The net monthly sales total, in dollars sold to each retailer.

The Department may waive the requirement to file the information electronically when a written request is received and the seller is experiencing problems with its computer capabilities, data system changes, or operating procedures. The waiver does not relieve the seller from the obligation to file an information report.

References: Section 212.133, Florida Statutes (2011), Section 2 (Chapter 2011-86, Laws of Florida, Section 2, CS/HB 641, 1st Engrossed)

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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