

Florida

DEPARTMENT OF REVENUE

**Manufacturer/Wholesaler/Distributor Reporting System
Import File Specifications for Fixed-Length
Flat File Web Import**

Ver. 2023_1.0

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Changes

| Title | Description of Change | Revision Date |
|---------------|--|---------------|
| Documentation | Addition of a new Error Code and Description to table in the appendix. | 6/19/2023 |
| Documentation | Document name and version updated. | 6/1/2022 |
| Documentation | Addition of Appendix, Error Codes and Descriptions | 6/1/2020 |
| Documentation | Addition of three new Error Codes and Descriptions. Improved example. | 6/4/2021 |

1 Introduction

The Florida Department of Revenue has established an electronic filing program for the wholesalers, distributors, and/or manufacturers of alcoholic beverages and/or tobacco products.

More information and resources regarding the Report Requirement for Sellers of Alcoholic Beverages or Tobacco Products to Florida Retailers are available on the Department's website at floridarevenue.com/taxes/wholesalereport.

To access the website, go to the Department's File and Pay Taxes, Fees, and Remittances webpage at floridarevenue.com/taxes/filepay. Follow the instructions in [Section 8 – Importing the Text File](#).

2 Purpose

This specification provides requirements for producing an accurate import file. The transmission method for importing the text file produced is through the Department's Wholesaler/Distributor Reporting website.

3 Definitions

- **ABT:** Florida Division of Alcoholic Beverages and Tobacco
- **BSWA:** The Department's service provider for intake and processing of electronic reports
- **FDOR or Department:** Florida Department of Revenue
- **FEIN:** Federal Employer Identification Number

4 Responsibilities

The following compliance requirements must be met:

- **FDOR**
 - Respond to inquiries within one to two business days.
 - Facilitate file submission efforts.
 - Communicate system changes.
- **BSWA**
 - Provide website application for electronic filing of reports.
- **User**
 - Correctly utilize the Import File Specifications to create an electronic import report file.
 - Generate the data file to be imported to the Florida Department of Revenue's Wholesaler/Distributor Reporting website.

5 About Electronic Report Filing

5.1 Accepted Forms and Schedules

The wholesaler report consists of the filing wholesaler/seller, retailers that the wholesaler sold products to, and sales records by month and product type. The report may be created by manually entering data or importing data into the website application.

For optimum website functionality, import files should not exceed 20,000 details. Exceeding this number can cause the website's import process to time out or cause a failure to create a confirmation page PDF.

5.2 Replacement Reports

The Department does not provide the ability to replace a previously submitted report in its entirety. Submitted report data can be added to but cannot be deleted or replaced.

5.3 Timely Filing

The information report is due annually on July 1 for the preceding reporting period and is delinquent if not received by FDOR by September 30 (section 212.133(3), Florida Statutes). The filing period is July 1 of the prior year up to June 30 of the current year.

6 Import File Format Requirements

Each import file must be ASCII format (UTF-8). The file extension must be “.txt”.

6.1 Import File Structure

The ABT import file consists of five record types:

- Record Type 01 “Header Record” – Required record type. Only one allowed per file.
- Record Type 80 “Filer/Seller Annual Totals” – Required record type. Only one allowed per file.
- Record Type 81 “Retailer” – Requires one if “82” Retailer Monthly Sales record(s) exist for a retailer. Contains retailer/customer information of each retailer being reported.
- Record Type 82 “Retailer Monthly Sales” – Requires at least one for each “81” Retailer included in the file.
- Record Type 99 “Trailer” – Required record type. Only one allowed per file.

When constructing a file:

- The Seller License number used to populate the Record Type 01 “Header”, the Record Type 80 “Filer/Seller Annual Totals”, the Record Type 99 “Trailer”, and at least one Record Type 81 “Retailer” must match.
- Multiple **sets** of Record Type 81 “Retailer” with associated Record Type 82 “Retailer Monthly Sales” details may be included in a file. Duplicates will cause an import to reject.
- Each Record Type 81 “Retailer” must have at least one Record Type 82 “Retailer Monthly Sales” detail immediately following, with both Seller License number and Retailer License number matching.

6.2 Import File Field Descriptions and Restrictions

Each import file consists of fixed-length text. In the following tables, the position number is the place that the character must take within the line in the file.

There are two possible character types:

- N = numerical characters only
- X = alphanumerical and special characters. The special characters referred to are used for positive (+) or negative (-) signs associated with numeric amounts.

All amount fields must be numeric with an assumed two-decimal position, with a positive or negative sign trailing.

6.3 Record Type 01 – Header

| Field Name | Field Type | Field Length | Position in Record | | Field Description |
|------------------------------|------------|--------------|--------------------|----|----------------------|
| Record Type | N | 2 | 1 | 2 | "01" (Header record) |
| Filler | N | 4 | 3 | 6 | Zero fill "0000" |
| Company Identifier | N | 9 | 7 | 15 | FEIN: NNNNNNNNN |
| Filler | N | 4 | 16 | 19 | Zero fill "0000" |
| Seller License/Permit Number | X | 10 | 20 | 29 | AAANNNNNNN |

6.4 Record Type 80 – Filer/Seller Annual Totals

| Field Name | Field Type | Field Length | Position in Record | | Field Description |
|------------------------------|------------|--------------|--------------------|-----|--|
| Record Type | N | 2 | 1 | 2 | "80" (Filer/Seller Annual Totals Detail) |
| Filler | N | 4 | 3 | 6 | Zero fill "0000" |
| Seller License/Permit Number | X | 10 | 7 | 16 | AAANNNNNNN |
| Filler | N | 4 | 17 | 20 | Zero fill "0000" |
| Report Begin Date | N | 8 | 21 | 28 | Format: CCYY0701, (July 01 tax year begin) |
| Filler | N | 4 | 29 | 32 | Zero fill "0000" |
| Report End Date | N | 8 | 33 | 40 | Format: CCYY0630, (June 30 tax year end) |
| Filler | N | 4 | 41 | 44 | Zero fill "0000" |
| Product Type 01 | N | 2 | 45 | 46 | Beer = "01" |
| Filler | N | 4 | 47 | 50 | Zero fill "0000" |
| Annual Net Sales 01 | N | 11 | 51 | 61 | 999999999^99 assumed decimal |
| Amount Sign | X | 1 | 62 | 62 | Plus or Minus ("+" or "-") |
| Product Type 02 | N | 2 | 63 | 64 | Wine = "02" |
| Filler | N | 4 | 65 | 68 | Zero fill "0000" |
| Annual Net Sales 02 | N | 11 | 69 | 79 | 999999999^99 assumed decimal |
| Amount Sign | X | 1 | 80 | 80 | Plus or Minus ("+" or "-") |
| Product Type 03 | N | 2 | 81 | 82 | Spirits/Liquor = "03" |
| Filler | N | 4 | 83 | 86 | Zero fill "0000" |
| Annual Net Sales 03 | N | 11 | 87 | 97 | 999999999^99 assumed decimal |
| Amount Sign | X | 1 | 98 | 98 | Plus or Minus ("+" or "-") |
| Product Type 04 | N | 2 | 99 | 100 | Cigars = "04" |
| Filler | N | 4 | 101 | 104 | Zero fill "0000" |
| Annual Net Sales 04 | N | 11 | 105 | 115 | 999999999^99 assumed decimal |
| Amount Sign | X | 1 | 116 | 116 | Plus or Minus ("+" or "-") |
| Product Type 05 | N | 2 | 117 | 118 | Cigarette = "05" |
| Filler | N | 4 | 119 | 122 | Zero fill "0000" |
| Annual Net Sales 05 | N | 11 | 123 | 133 | 999999999^99 assumed decimal |
| Amount Sign | X | 1 | 134 | 134 | Plus or Minus ("+" or "-") |
| Product Type 06 | N | 2 | 135 | 136 | Other Tobacco = "06" |
| Filler | N | 4 | 137 | 140 | Zero fill "0000" |
| Annual Net Sales 06 | N | 11 | 141 | 151 | 999999999^99 assumed decimal |
| Amount Sign | X | 1 | 152 | 152 | Plus or Minus ("+" or "-") |

| | | | | | |
|---------------------|---|----|-----|-----|------------------------------|
| Product Type 07 | N | 2 | 153 | 154 | Other = "07" |
| Filler | N | 4 | 155 | 158 | Zero fill "0000" |
| Annual Net Sales 07 | N | 11 | 159 | 169 | 999999999^99 assumed decimal |
| Amount Sign | X | 1 | 170 | 170 | Plus or Minus ("+" or "-") |
| Product Type 08 | N | 2 | 171 | 172 | Combined = "08" |
| Filler | N | 4 | 173 | 176 | Zero fill "0000" |
| Annual Net Sales 08 | N | 11 | 177 | 187 | 999999999^99 assumed decimal |
| Amount Sign | X | 1 | 188 | 188 | Plus or Minus ("+" or "-") |

6.5 Record Type 81 – Retailer

| Field Name | Field Type | Field Length | Position in Record | | Field Description |
|---------------------------------|------------|--------------|--------------------|-----|---|
| Record Type | N | 2 | 01 | 02 | "81" (Retailer Detail) |
| Filler | N | 4 | 03 | 06 | Zero fill "0000" |
| Retailer Name | X | 40 | 07 | 46 | Business Name of Retailer |
| Filler | N | 4 | 47 | 50 | Zero fill "0000" |
| Retailer Delivery Street | X | 40 | 51 | 90 | Location street address of delivery |
| Retailer Delivery City | X | 26 | 91 | 116 | Location City of delivery |
| Retailer Delivery State | X | 2 | 117 | 118 | Location State abbreviation of delivery |
| Retailer Delivery Zip | X | 5 | 119 | 123 | Location ZIP of delivery |
| Filler | N | 4 | 124 | 127 | Zero fill "0000" |
| Filler | X | 1 | 128 | 128 | Single Space |
| Retailer License/Permit Number | X | 10 | 129 | 138 | AAANNNNNNN |
| Filler | N | 4 | 139 | 142 | Zero fill "0000" |
| Retailer SUT Certificate Number | X | 13 | 143 | 155 | NNNNNNNNNNNN |
| Filler | N | 4 | 156 | 159 | Zero fill "0000" |
| Company Identifier | N | 9 | 160 | 168 | FEIN: NNNNNNNNN |
| Filler | N | 4 | 169 | 172 | Zero fill "0000" |
| Seller License/Permit Number | X | 10 | 173 | 182 | AAANNNNNNN |

6.6 Record Type 82 – Retailer Monthly Sales

| Field Name | Field Type | Field Length | Position in Record | | Field Description |
|----------------------|------------|--------------|--------------------|----|--------------------------------|
| Record Type | N | 2 | 01 | 02 | "82" (Retailer Monthly Detail) |
| Filler | N | 4 | 03 | 06 | Zero fill "0000" |
| Month/Year of Sales | N | 4 | 07 | 10 | MMYY (example July 2019: 0719) |
| Filler | N | 4 | 11 | 14 | Zero fill "0000" |
| Product Type 01 | N | 2 | 15 | 16 | Beer = "01" |
| Filler | N | 4 | 17 | 20 | Zero fill "0000" |
| Monthly Net Sales 01 | N | 11 | 21 | 31 | 999999999^99 assumed decimal |
| Amount Sign | X | 1 | 32 | 32 | Plus or Minus ("+" or "-") |
| Product Type 02 | N | 2 | 33 | 34 | Wine = "02" |
| Filler | N | 4 | 35 | 38 | Zero fill "0000" |
| Monthly Net Sales 02 | N | 11 | 39 | 49 | 999999999^99 assumed decimal |

| | | | | | |
|--------------------------------|---|----|-----|-----|------------------------------|
| Amount Sign | X | 1 | 50 | 50 | Plus or Minus (“+” or “-“) |
| Product Type 03 | N | 2 | 51 | 52 | Spirits/Liquor = “03” |
| Filler | N | 4 | 53 | 56 | Zero fill “0000” |
| Monthly Net Sales 03 | N | 11 | 57 | 67 | 99999999^99 assumed decimal |
| Amount Sign | X | 1 | 68 | 68 | Plus or Minus (“+” or “-“) |
| Product Type 04 | N | 2 | 69 | 70 | Cigars = “04” |
| Filler | N | 4 | 71 | 74 | Zero fill “0000” |
| Monthly Net Sales 04 | N | 11 | 75 | 85 | 99999999^99 assumed decimal |
| Amount Sign | X | 1 | 86 | 86 | Plus or Minus (“+” or “-“) |
| Product Type 05 | N | 2 | 87 | 88 | Cigarette = “05” |
| Filler | N | 4 | 89 | 92 | Zero fill “0000” |
| Monthly Net Sales 05 | N | 11 | 93 | 103 | 99999999^99 assumed decimal |
| Amount Sign | X | 1 | 104 | 104 | Plus or Minus (“+” or “-“) |
| Product Type 06 | N | 2 | 105 | 106 | Other Tobacco = “06” |
| Filler | N | 4 | 107 | 110 | Zero fill “0000” |
| Monthly Net Sales 06 | N | 11 | 111 | 121 | 99999999^99 assumed decimal |
| Amount Sign | X | 1 | 122 | 122 | Plus or Minus (“+” or “-“) |
| Product Type 07 | N | 2 | 123 | 124 | Other = “07” |
| Filler | N | 4 | 125 | 128 | Zero fill “0000” |
| Monthly Net Sales 07 | N | 11 | 129 | 139 | 99999999^99 assumed decimal |
| Amount Sign | X | 1 | 140 | 140 | Plus or Minus (“+” or “-“) |
| Product Type 08 | N | 2 | 141 | 142 | Combined = “08” |
| Filler | N | 4 | 143 | 146 | Zero fill “0000” |
| Monthly Net Sales 08 | N | 11 | 147 | 157 | 99999999^99 assumed decimal |
| Amount Sign | X | 1 | 158 | 158 | Plus or Minus (“+” or “-“) |
| Filler | X | 1 | 159 | 159 | Single Space |
| Retailer License/Permit Number | X | 11 | 159 | 169 | AAANNNNNNN |
| Filler | N | 4 | 170 | 173 | Zero fill “0000” |
| Seller License/Permit Number | X | 10 | 174 | 183 | AAANNNNNNN |

6.7 Record Type 99 – Trailer

| Field Name | Field Type | Field Length | Position in Record | | Field Description |
|------------------------------|------------|--------------|--------------------|----|------------------------------|
| Record Type | N | 2 | 1 | 2 | “99” (Trailer record) |
| Filler | N | 4 | 3 | 6 | Zero fill “0000” |
| Company Identifier | N | 9 | 7 | 15 | FEIN: NNNNNNNNN |
| Filler | N | 4 | 16 | 19 | Zero fill “0000” |
| Seller License/Permit Number | X | 10 | 20 | 29 | AAANNNNNNN |
| Filler | N | 4 | 30 | 33 | Zero fill “0000” |
| Total number or 81 records | N | 11 | 34 | 44 | NNNNNNNNNN |
| Filler | N | 4 | 45 | 48 | Zero fill “0000” |
| Total number or 82 records | N | 11 | 49 | 59 | NNNNNNNNNN |

7 Field Definitions and Usage

For all fields defined below, those marked with an asterisk (*) are required.

Alphanumeric fields are not case-sensitive and will accept letters, numbers, and the following special characters: # & () . @ ~ ` / \ : ; [] { } | , - * \$! % " ' " < > ^

Sales amount fields are numeric only with an assumed decimal with a plus or minus trailing sign.

Annual Net Sales [nn]* = the sum of all sales within the fiscal year, per product type.

For use in the 80 Filing Wholesaler/Seller Product Report Totals record to populate the annual sales amount field according to the product type.

The “**combined**” category is **NOT** for use as a **Grand Total** of all other categories.

Company Identifier* = nine-digit FEIN issued by the IRS.

For use in the 01 Header and 99 Trailer records as the Seller FEIN.

For use in the 81 Retailer Information record as the Retailer FEIN.

Month/Year of Sales* = the month and year for which you are reporting sales.

Example: For July 2017, use **0717**.

For use in the 82 Retailer Monthly Detail record to identify the month and year sales were made. This is the date of sale, not date of delivery (if these dates are not the same).

Monthly Net Sales [nn]* = the sum of all sales within each given month, per product type.

For use in the 82 Retailer Monthly Detail record to populate the monthly sales amount field according to the product type.

Product Type [nn]* = the numeric value used to identify each product.

“01” for Beer

“02” for Wine

“03” for Spirits/Liquor

“04” for Cigars

“05” for Cigarettes

“06” for Other Tobacco

“07” for Other Products

“08” for Combined (cannot be identified or categorized under any other product type)

For use in the 82 Retailer Monthly Detail record to identify the product field values and positions to populate for both the product type and the **monthly sales amount** for that product.

For use in the 80 Filing Wholesaler/Seller Product Report Totals record to identify the product field values and positions to populate for both the product type and the **annual sales amount** for that product.

NOTE:

The **Other Products** category is for non-alcoholic/non-tobacco products. **This field is seldom used.** You are **NOT required** to provide your net sales information for this category. It is included for your convenience to provide you with a means of reconciling your invoices if you wish to do so.

The **Combined** category is for reporting sales conducted for a product that cannot be identified or categorized by the actual product type. **This field is seldom used.**

Misuse of this category may cause your report to be rejected.

This field is **NOT** for use for a **summed total** of the net sales reported for all categories.

Report Begin Date* = reporting period begin date (ccyymmdd), example: 20190701.

For use in the 80 Filing Wholesaler/Seller Product Report Totals record to define the fiscal year begin date of the reporting period.

Report End Date* = reporting period ending date (ccyymmdd), example: 20200630.

For use in the 80 Filing Wholesaler/Seller Product Report Totals record to define the fiscal year end date of the reporting period.

Retailer Delivery Address* = the location address where the product was delivered.

Retailer Delivery City* = the location city where the product was delivered.

Retailer Delivery State* = the two-character location state abbreviation where the product was delivered.

Retailer Delivery ZIP* = the five-digit location ZIP code where the product is delivered.

For use in the 81 Retailer Information record to identify the delivery location for product sold.

Retailer License/Permit Number* = 10-character License/Permit number issued by DBPR/ABT.

- First three characters may be alpha; last seven digits must be numeric.

Example: WDE1234567

or

First two characters may be alpha; last seven digits must be numeric.

Example: _BC1234567 (one space, two alpha characters for Bottle Club license type.)

- First two of the last seven digits should be the numeric county code (11 through 77 or 79).

For use in the 81 Retailer Information and the associated 82 Retailer Monthly Detail records to identify the Retailer by License/Permit Number. The value in the 81 and 82 records must match.

Retailer Name* = the name of the Retailer/Customer.

For use in the 81 Retailer Information record to identify the Business name of the retailer/customer to whom product was sold.

Retailer SUT Certificate Number = 13-digit Sales Tax Certificate Number.

For use in the 81 Retailer Information record as an additional business credential for the retailer.

Seller License/Permit Number* = 10-character License/Permit number issued by DBPR/ABT.

- First three characters must be alpha; last seven digits must be numeric.

- First two of the last seven digits should be the numeric county code (11 through 77).

For use in the 01 Header, 80 Filing Wholesaler/Seller Product Report Totals, and 99 Trailer records to identify the Seller by License/Permit Number. The Seller License/Permit Number used in the 01 and 99 records must match.

For use in the 81 Retailer Information and the associated 82 Retailer Monthly Detail records to identify the Seller by License/Permit Number. The values in the 81 and 82 records must match, but do not have to match the Seller License/Permit Number in the 01 Header, 80 Filing Wholesaler/Seller Product Report Totals, or 99 Trailer records if filing multi-seller.

8 Importing the Text File

- Go to the Department’s [File and Pay](#) webpage.
- Under the File and Pay Taxes or Fees section, select “Wholesaler/Distributor Reporting System.”
- Enter your Florida Department of Revenue-issued user ID and password to log in.
- Once logged in, the Bulletin Board is displayed. Read the information provided and select “Next” to begin your report.
- The “Main Menu” offers the “Import” option for importing a text file.

9 Contact Information

Contact the Department with any questions or comments you have regarding our electronic filing of your report.

- Technical issues (email):
 - Wholesale_Information_Report@floridarevenue.com
 - Subject Line: ABT Report Template
- Florida Department of Revenue:
 - floridarevenue.com
- Taxpayer Assistance:
 - (850) 488-6800
- State of Florida website:
 - myflorida.com

10 Appendices and Accompaniments

10.1 Error Codes and Descriptions

The error codes and descriptions below detail errors that may be encountered when importing a flat file into the website application.

| Error No | Error Message |
|----------|---|
| n/a | Incorrect file format. Only text file format with .txt extension is accepted. |
| E00 | Record Type 80 - Reporting period missing or invalid. |
| E01 | Record Type 82 - One or more 82 records have bad syntax or incorrect format. |
| E02 | Record Type field is invalid. Two zeroes, spaces, alpha or special characters are not acceptable. |
| E05 | Record Type 82 - Month/Year missing or invalid. |
| E10 | Record Type 01 - Non-numeric data in []. |
| E10 | Record Type 80 - Non-numeric data in []. |
| E10 | Record Type 81 - Non-numeric data in []. |
| E10 | Record Type 82 - Non-numeric data in []. |
| E10 | Record Type 99 - Non-numeric data in []. |
| E11 | Record Type 01 - License/Permit number format is invalid. |
| E11 | Record Type 80 - License/Permit number format is invalid. |
| E11 | Record Type 81 - License/Permit number format is invalid |
| E11 | Record Type 82 - License/Permit number format is invalid |
| E11 | Record Type 99 - License/Permit number format is invalid. |

| | |
|------|---|
| E12 | Record Type 81 - Sales tax certificate number format is invalid. |
| E12 | Record Type 82 - Sales tax certificate number format is invalid. |
| E13 | Record Type 01 - FEIN format is invalid. |
| E13 | Record Type 81 - FEIN format is invalid |
| E13 | Record Type 99 - FEIN format is invalid. |
| E14 | Record Type 80 - Product type code is invalid. |
| E14 | Record Type 82 - Product type code is invalid. |
| E17 | Record Type 81 - Positions X-X must be alpha. |
| E18 | Record Type 81 - no special characters allowed. |
| E35 | Record Type 01 - Positions X-X must be a zero. |
| E35 | Record Type 80 - Positions X-X must be a zero. |
| E35 | Record Type 81 - Positions X-X must be a zero. |
| E35 | Record Type 82 - Positions X-X must be a zero. |
| E35 | Record Type 99 - Positions X-X must be a zero. |
| E45 | Record Type 80 - Position XX must be + or blank. |
| E45 | Record Type 82 - Position XX must be + or blank. |
| E50 | Must include record type 01 (Header Record). |
| E51 | Must include record type 80 (Filer/Seller Record). |
| E55 | Must include record type 99 (Trailer Record). |
| E56 | Record Type 81 - Count in record type 99 (trailer) does not match number of 81 records included in the file. |
| E57 | Record Type 82 - Count in record type 99 (trailer) does not match number of 82 records included in the file. |
| E60 | Must include the following: at least one record type 80 (filer); at least one record type 81 (retailer); and at least one record type 82 (monthly detail) for each record type 81 (retailer). <i>* This error can be caused by: A bad or unmatched license number - or - A special character in the business name.</i> |
| E65 | Record type 01 - FEIN does not match record type 99 FEIN. |
| E85 | Record Type 80 - Selected reporting period does not match reporting period in imported file. |
| E91 | Record Type 82 - Import file cannot contain multiple entries for the same retailer, for the same month/year. |
| E92 | The import file is not in the acceptable format. |
| E93 | Import file cannot contain multiple entries for the same seller, for the same retailer, for the same month/year, for the same product type for Retailer License No: [] |
| E96 | You cannot include more than one record type 80 in the same file. |
| E97 | License number included in record types 01, 80, and 99 must match. |
| E100 | RecType 81 Seller License No: [] and Retailer License No: [] does not have RecType 82 Sales details in file |
| E101 | RecType 82 Seller License No: [] and Retailer License No: [] does not have RecType 81 Retailer in file |

