



**DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO  
CIGARETTE AND TOBACCO FLOOR STOCK  
SURCHARGE RETURN**

DBPR Form  
ABT 4000A-040  
(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 wholesale sales price paid 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**

<b>Owner Name and Address</b>	<b>License or Permit Number</b>	<b>Prof</b>	<b>File</b>
	<b>Business Name and Location</b>		

**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>	
<b>Cigarettes:</b>	1.	Number of packs of Cigarettes with 10 or fewer sticks.....	1		x \$ 0.50 =	\$	
	2.	Number of packs of Cigarettes with 11 to 20 sticks.....	2		x \$ 1.00 =	\$	
	3.	Number of packs of Cigarettes with 21 to 25 sticks.....	3		x \$ 1.25 =	\$	
<b>Tobacco Products:</b>	4.	Total invoice price paid for all tobacco products other than cigarettes and cigars in your inventory.....	4		x 45% =	\$	
<b>5. Gross Surcharge – Add lines 1(d) through 4(d).....</b>						<b>5</b>	<b>\$</b>

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

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

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

Mail this form with inventory documentation and enclose a certified check or money order payable to <b>Division of Alcoholic Beverages and Tobacco</b> . (See instructions on page 2 for the mailing address.)	<b>14</b>	\$	
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**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.

<b>Signature</b>	<b>Title</b>
<b>Date</b>	<b>Telephone Number</b>

**FOR AB&T USE ONLY**

<i>Tracking</i>	<i>Initials</i>	<i>Misc Charge Codes</i>
Postmark		4041 Cigarette
Receipt #		4042 OTP
Database		

DIVISION OF ALCOHOLIC BEVERAGES AND TOBACCO  
**CIGARETTE AND TOBACCO FLOOR STOCK  
SURCHARGE RETURN**

**Instructions**

**This form must be completed by all retail 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 retail tobacco permit number, in the appropriate blocks.

**SECTION II - CALCULATION OF SURCHARGE**

- Calculate the surcharge on all the items held for sale before opening for business on July 1, 2009.
- For Cigarettes:
  - Count the number of packs of cigarettes for each pack size identified on lines 1, 2, and 3, column (a), and enter the amount in column (b).
  - Multiply the number of packs counted in column (b) by the rate in column (c), and enter the total surcharge in column (d) on lines 1, 2, and 3.
- For Tobacco Products other than cigarettes and cigars:
  - Calculate the price you paid the distributors for other tobacco products and enter the total price in column (b) on line 4.
  - Multiply the price you paid in column (b) by 45% and enter the result in column (d).
  - Note: The 45% represents the net rate calculation for retailers. The Tobacco Products surcharge is 60% of the wholesale sales price. For retailers, the wholesale sales price is defined as 75% of the invoice price paid to distributors for the product. The effective surcharge rate is 60% of 75%, or 45% of the retail price paid for the product (60% x 75% = 45%).

**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).
- Payment Selections:
  - You may choose to pay the floor stock surcharge either all at one time or by four installment payments.

**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 gross surcharge 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 as you make the remaining payments.

**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 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 Street  
Tallahassee, FL 32399-0772
- For each payment you make, enclose a copy of this form with your certified check or money order.

**YOUR INITIAL CIGARETTE AND TOBACCO FLOOR STOCK SURCHARGE RETURN MUST BE POSTMARKED NO LATER THAN JULY 21, 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](http://www.myflorida.com/dbpr/abt/surcharge).