

Florida Wholesale/Distributor Reporting System For Alcoholic Beverages and Tobacco Products Sold to Retailers

Electronic File Step-by-Step Guide



Website Navigation

From the Florida Department of Revenue home page, click the File and Pay icon.



Select Wholesale/Distributor Reporting Under Information Reporting

Under the Information Reporting section, select the Wholesale/Distributor Reporting link.

The screenshot displays the Florida Department of Revenue website. At the top, the state seal and the department's name are visible. A navigation bar includes links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The 'GENERAL TAX' tab is selected. Below the navigation bar, there is a section for 'Important Information' with a link to 'Privacy Notice - Disclaimer'. A 'Quick Links' section lists various services, including 'Company Identifiers to Prevent Debit Blocking', 'Contact Us', 'Enroll to eFile and Pay', 'eServices for Taxes, Fees and Other State Remittances', 'Register to Collect and Pay Taxes or Fees', 'Taxes and Fees or Refunds', and 'Update Account Information'. A 'Resources' section provides links for filing taxes electronically, importing file information, internet enrollment, printing resale certificates, registration forms, retrieving certificates, verifying annual resale certificates, and viewing tax rates. The main content area is titled 'eFile and Pay Taxes, Fees, and Remittances' and features a banner about upgrading the eFile and Pay System. Below the banner, there are sections for 'eFile and Pay Taxes and Fees', 'ePay a Bill or Make a Payment', 'Refund Application', 'Shopping Online', 'Upload a Secure File', 'Information Reporting', and 'Local Government Payments'. The 'Information Reporting' section is highlighted with a yellow box, and the 'Wholesaler/Distributor Reporting' link is also highlighted.

Florida
DEPARTMENT OF REVENUE

HOME CHILD SUPPORT PROPERTY TAX **GENERAL TAX** TAX DATA CONTACT

Important Information
[Privacy Notice - Disclaimer](#)

Quick Links
[Company Identifiers to Prevent Debit Blocking](#)
[Contact Us](#)
[Enroll to eFile and Pay](#)
[eServices for Taxes, Fees and Other State Remittances](#)
[Register to Collect and Pay Taxes or Fees](#)
[Taxes and Fees or Refunds](#)
[Update Account Information](#)

Resources
[Filing and Paying Your Taxes Electronically \(GT-800001\)](#)
[Import File Information for Taxpayers](#)
[Internet Enrollment for eServices Tutorial](#)
[Print Annual Resale Certificates](#)
[Registration Forms and Publications](#)
[Retrieve Your Certificate or Account Number](#)
[Verify Annual Resale Certificates or Consumer's Certificates of Exemption](#)
[View Reemployment Tax Rates in Five Easy Steps](#)

We're Upgrading the eFile and Pay System
[LEARN MORE](#)

eFile and Pay Taxes, Fees, and Remittances

eFile and Pay Taxes and Fees

- [Communications Services Tax](#)
- [Corporate Income Tax File and Pay](#)
- [Documentary Stamp Tax - Registered](#)
- [Documentary Stamp Tax - Nonregistered](#)
- [Fuel and Pollutants Taxes](#)
- [Gross Receipts Tax on Utility Services](#)
- [Insurance Premium Tax](#)
- [Reemployment Tax - Agents](#)
- [Reemployment Tax - Employers](#)
- [Reemployment Tax - Employee Leasing](#)
- [Sales and Use Tax](#)
 - [Prepaid Wireless Fee](#)
 - [Solid Waste Fees and Surcharge](#)
- [Severance Tax and Miami-Dade Lake Belt Fees](#)

ePay a Bill or Make a Payment

eCheck and Credit Card

- [Audit and Past Due Bill Payments](#)
- [Tax/Fee/Remittance Payment Only](#)
- [Payments to Other State Agencies](#)
 - Division of Alcoholic Beverages and Tobacco
 - Division of Pari-Mutuel Wagering
 - Division of State Group Insurance
 - Florida Retirement System

Refund Application

- [Sales and Use Tax](#)
- [Other Taxes](#)

Shopping Online

- [Out-of-State Purchases](#)
(not for use by registered dealers)

Upload a Secure File

- [Communications Services Tax](#)
- [Fuel Tax - Terminal Operator or Supplier](#)
- [Insurance Premium Tax](#)
- [Reemployment \(Unemployment\) Tax](#)
- [Sales and Use Tax](#)

Information Reporting

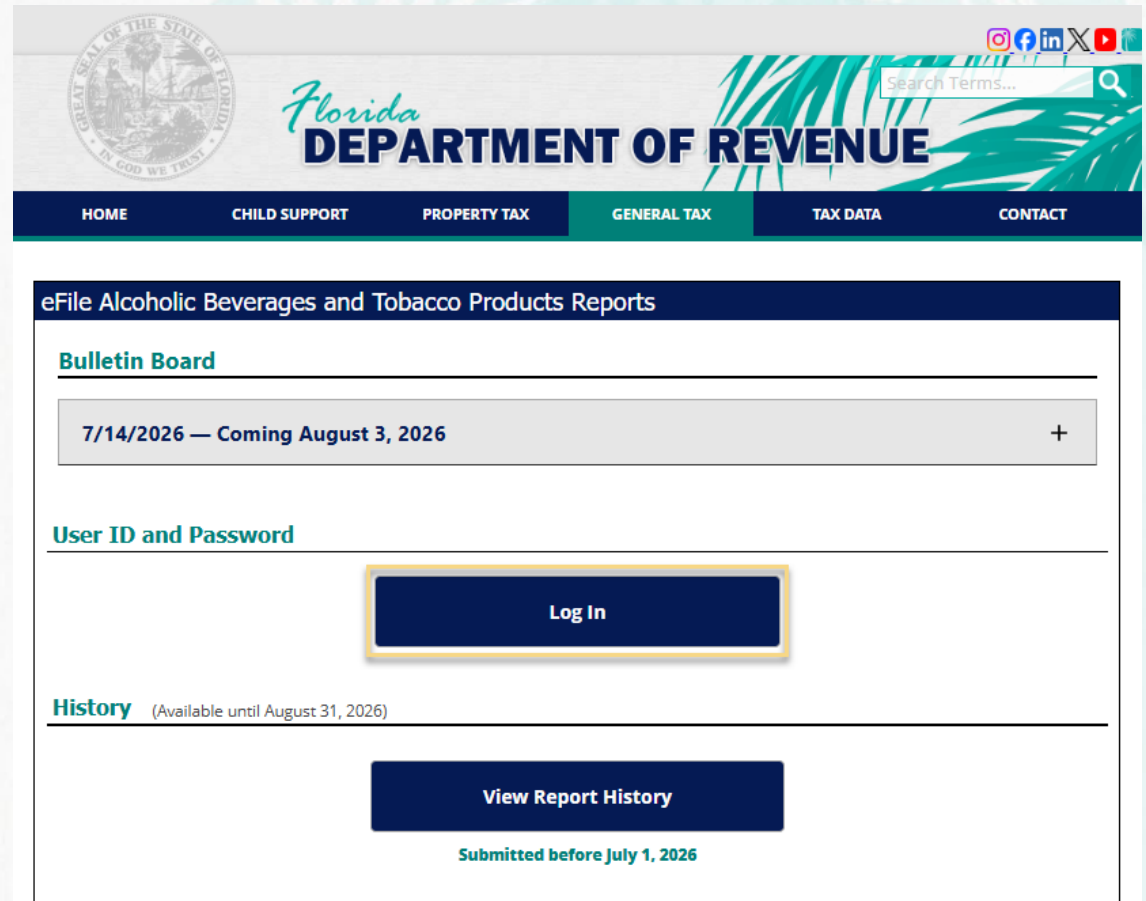
- [Form 1099-K Reporting](#)
- [Wholesaler/Distributor Reporting](#)
(Alcoholic Beverages and Tobacco Products)

Local Government Payments

- [Clerk of Court Remittances](#)

Log In

Click the Log In button.



The screenshot shows the Florida Department of Revenue website. The header includes the state seal, the department name, and social media links. A navigation bar contains links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX (highlighted), TAX DATA, and CONTACT. The main content area is titled "eFile Alcoholic Beverages and Tobacco Products Reports" and includes a "Bulletin Board" with a notice for 7/14/2026. Below this is a "User ID and Password" section with a "Log In" button highlighted by a yellow border. At the bottom, there is a "History" section (available until August 31, 2026) with a "View Report History" button and a submission deadline of July 1, 2026.

Florida
DEPARTMENT OF REVENUE

HOME CHILD SUPPORT PROPERTY TAX GENERAL TAX TAX DATA CONTACT

eFile Alcoholic Beverages and Tobacco Products Reports

Bulletin Board

7/14/2026 — Coming August 3, 2026 +

User ID and Password

Log In

History (Available until August 31, 2026)

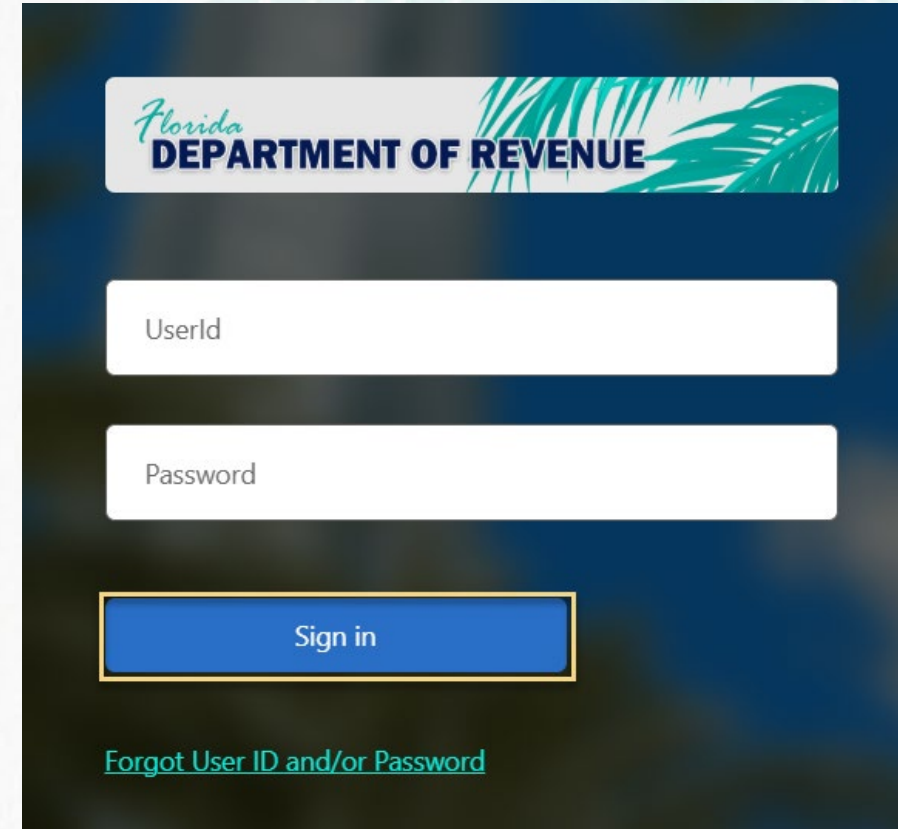
View Report History

Submitted before July 1, 2026

Log In with User ID and Password

**Enter your User ID
and Password.**

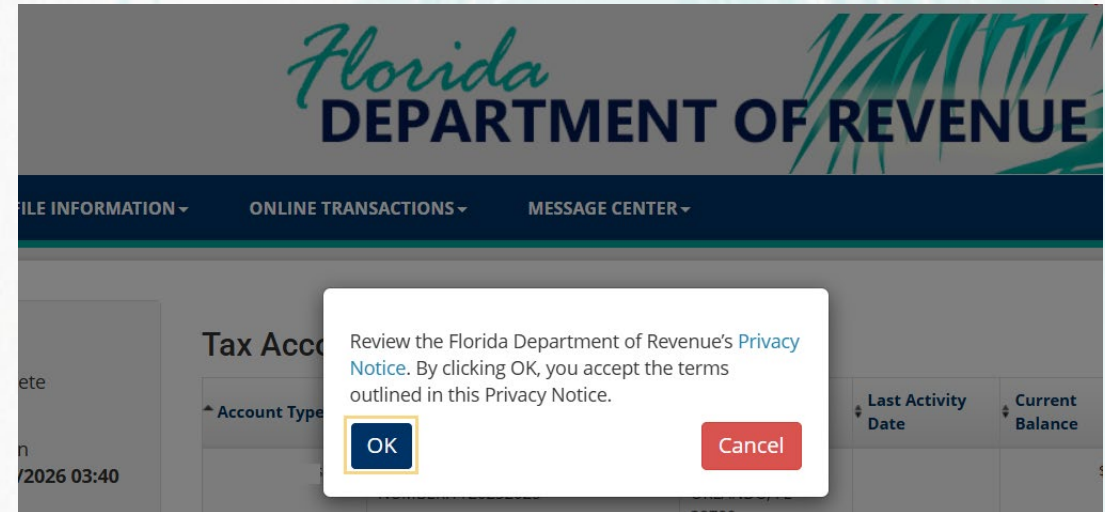
Click Sign in.

A screenshot of the Florida Department of Revenue login interface. At the top, there is a header with the Florida Department of Revenue logo and a palm tree graphic. Below the header, there are two white input fields on a dark blue background. The first field is labeled 'UserId' and the second is labeled 'Password'. Below these fields is a blue button with a yellow border labeled 'Sign in'. At the bottom of the form, there is a green link that says 'Forgot User ID and/or Password'.

Florida Department of Revenue Privacy Notice

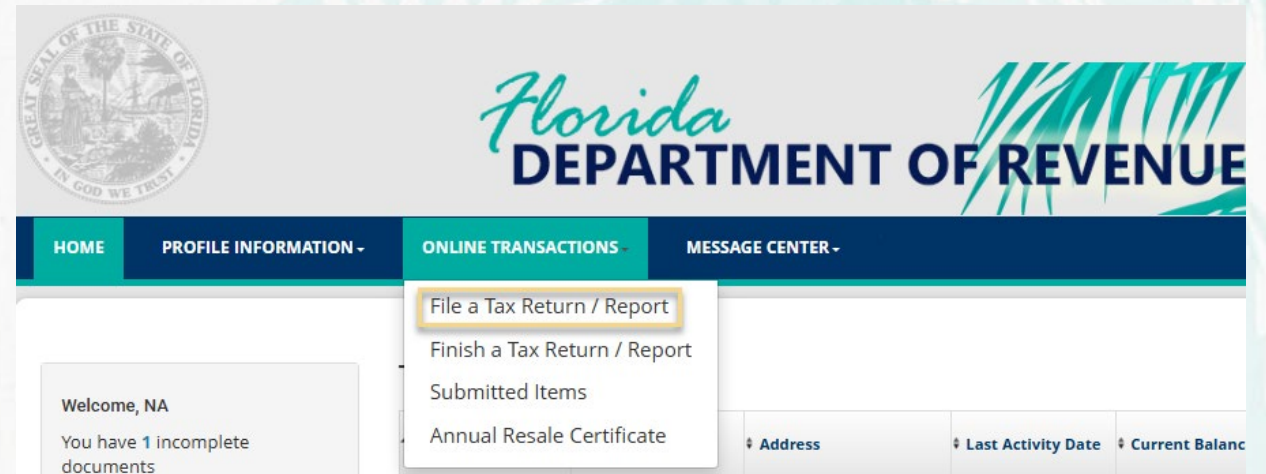
To view the Florida Department of Revenue's Privacy Notice, click the hyperlink.

Otherwise, to continue, click OK.



File a Tax Return/Report

To begin, click on
ONLINE TRANSACTIONS.
Select File a Tax
Return/Report from the
dropdown options.



Return/Report Information

The required Return Information will populate.

Select the Return Type and Filing Period.

Click Next.

File a Form

Please complete the following information in order to file the form. Click the **Next** button when you are ready to continue.

After you select a form type, the filing period dropdown list will display the available periods for that form. If the filing period you need is not displayed, select a different form type to see additional filing periods.

Return/Report Information

* indicates required field

* Name TEST ACCOUNT

* Account Alcoholic Beverage and Tobacco Report

* Account ID FEIN:xx-xxx LOCATION NAME: FDOR ABT TEST ACCOUNT

* Form Type ABT Wholesale-Distributor Report

* Return Type Original Report

* Filing Method File Online

* Filing Period 07/01/2025 - 06/30/2026

Cancel

Next

Tip: Replacement Report for the Report Type can be selected if an Original Report has already been filed.

Review Return/Form Information

Review the Enter
Tax Return/Report
Form information
at the top of the
page.

Enter Tax Return/Report Form ?

For more information, please visit the Florida Department of Revenue website:

[Import Instructions - ABT Import Specs](#)

[Template for .zip package - ABT Template](#)

- Before a return/report can be submitted, you must use the calculate function to verify the input data.
- Click **Calculate** below when you are ready to calculate the return/report including any applicable collection allowance. You must click **Calculate** to continue processing the return/report; however, any calculated Penalty and Interest does not obligate you to pay these amounts at this time.
- Click **Save and Exit** if you would like to save the return/report and exit the filing application.
- You can return to the filing by accessing your Saved Items under Online Transactions above.
- When you are ready to submit the return/report, click **Continue**.
- The **Prior Tab** button will direct you to the prior tab of the return/report.
- The **Next Tab** button will move you to the next tab of the return/report.
- Help icons throughout the form provide brief guidance for each section. For more detailed instructions click the **Florida Department of Revenue** hyperlink above.

Return Header Tab

The Filer-Seller Information tab opens automatically; select the Return Header tab.

Review the Taxpayer Information.

Click Next Tab.

Return Header	Filer-Seller Information	Retailer Information	Retailer Sales By Product By Month	Summary by Retailer	Summary by Product
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Taxpayer Information		Return/Report Information	
Name	FDOR ABT TEST ACCOUNT	Form Type	ABT Wholesale-Distributor Report
Account	Alcoholic Beverage and Tobacco Report	Return Type	Original Report
Account ID	FEIN:xx-xxx	Filing Period Begin Date	07/01/2025
Address	TALLAHASSEE , FL 32399 UNITED STATES	Filing Period End Date	06/30/2026

Next Tab

Cancel Save and Exit Calculate Continue

Filer-Seller Information

The Filer-Seller Information tab auto-populates the registered License/Permit Number.

If applicable, click Add Row to add additional License/Permit Numbers.

The screenshot shows the 'Filer-Seller Information' tab selected in a navigation bar. Below the navigation bar, there is a section titled 'Add Additional Seller Licenses'. This section includes a search area with a dropdown menu set to 'Select', a text input field, and 'Search' and 'Clear' buttons. Below the search area is a table with the following columns: 'Select', 'License/Permit Number', 'Sales Tax Certificate Number', 'Licensee', 'Filer FEIN', and 'Name'. The table contains one row with a checkbox in the 'Select' column, 'TST123' in the 'License/Permit Number' column, an empty 'Sales Tax Certificate Number' cell, 'Filer' in the 'Licensee' column, an empty 'Filer FEIN' cell, and 'FDOR ABT TEST ACCOUNT KELLY' in the 'Name' column. Below the table are 'Delete Rows' and 'Add Row' buttons. At the bottom of the form are 'Prior Tab', 'Next Tab', 'Cancel', 'Save and Exit', 'Calculate', and 'Continue' buttons.

Return Header **Filer-Seller Information** Retailer Information Retailer Sales By Product By Month Summary by Retailer

Summary by Product

Add Additional Seller Licenses

Search: Select Search Clear

Select	License/Permit Number	Sales Tax Certificate Number	Licensee	Filer FEIN	Name
☐	TST123		Filer		FDOR ABT TEST ACCOUNT KELLY

Delete Rows Add Row

Prior Tab Next Tab

Cancel Save and Exit Calculate Continue

Add Row: Filer-Seller

To add a row, enter
the License/Permit
Number and Sales Tax
Certificate Number.

Click Add Row.

Add Row

*License/Permit Number

TST1234567

Sales Tax Certificate Number

987654321

Cancel

Add Row

Tip: Fields with an asterisk () are mandatory.*

Filer-Seller Row Added

The new row now appears.

Continue adding rows as needed.

Return Header

Filer-Seller Information

Retailer Information

Retailer Sales By Product By Month

Summary by Retailer

Summary by Product

Add Additional Seller Licenses

Search:

Select

Search

Clear

Select	License/Permit Number	Sales Tax Certificate Number	Licensee	Filer FEIN	Name
☐	TST123		Filer		FDOR ABT TEST ACCOUNT KELLY
☐	TST1234567	987654321	Additional Licensee		

Delete Rows

Add Row

<<

<

Page 1 of 1

>

>>

Prior Tab

Next Tab

Cancel

Save and Exit

Calculate

Continue

Tip: Use the Search field to find information if multiple rows exist.

Delete Row: Filer-Seller

To delete a License/Permit from the list, click on the Select checkbox, then click Delete 1 Row.

Click Next Tab.

[Return Header](#) **Filer-Seller Information** [Retailer Information](#) [Retailer Sales By Product By Month](#) [Summary by Retailer](#)

[Summary by Product](#)

Add Additional Seller Licenses

Search:

Select	License/Permit Number	Sales Tax Certificate Number	Licensee	Filer FEIN	Name
☐	TST123		Filer		FDOR ABT TEST ACCOUNT KELLY
☒	TST1234567	987654321	Additional Licensee		

Retailer Information

The Retailer Information
page opens.

Click Add Row.

The screenshot displays the 'Retailer Information' page within the Florida Department of Revenue system. The page features a navigation bar at the top with tabs for 'Return Header', 'Filer-Seller Information', 'Retailer Information' (which is highlighted), 'Retailer Sales By Product By Month', and 'Summary by Retailer'. Below the navigation bar is a sub-tab for 'Summary by Product'. The main content area is titled 'Retailer Information' and includes a search section with a dropdown menu set to 'Select', a text input field, and 'Search' and 'Clear' buttons. Below the search section is a table with four columns: 'Retailer Name', 'Retailer License Number', 'SUT Certificate Number', and 'Retailer FEIN'. The table currently shows 'No records to display.' At the bottom of the table area are 'Delete Rows' and 'Add Row' buttons. The 'Add Row' button is highlighted with a yellow border. Below the table area are 'Prior Tab' and 'Next Tab' buttons. At the very bottom of the page are 'Cancel', 'Save and Exit', 'Calculate', and 'Continue' buttons.

Click Add Row.

Add Row

X

*Retailer Name	Wine Buyer
*Retailer License Number	TST987
SUT Certificate Number	987654321
Retailer FEIN	
*Delivery Street Address	5050 W Tennessee St
*Delivery City	Tallahassee
*Delivery State	FL ▼
*Delivery Zip	32399

Cancel

Add Row

Tip: Fields with an asterisk () are mandatory.*

Retailer Row Added

The new row now appears.

Continue adding rows as needed.

Click Next Tab.

Return Header

Filer-Seller Information

Retailer Information

Retailer Sales By Product By Month

Summary by Retailer

Summary by Product

Retailer Information

Search:

Select

Search

Clear

Select	Retailer Name	Retailer License Number	SUT Certificate Number	Retailer FEIN
☐	Wine Buyer	TST9876543	9876543210123	

Delete Rows

Add Row

« < Page 1 of 1 > »

Prior Tab

Next Tab

Cancel

Save and Exit

Calculate

Continue

Tip: The search and delete functions are also available on this page.

Retailer Sales By Product By Month

The Retailer Sales By Product By Month page opens.

Click Add Row.

Return Header

Filer-Seller Information

Retailer Information

Retailer Sales By Product By Month

Summary by Retailer

Summary by Product

Retailer Sales By Product By Month

Search:

Select

Search

Clear

Seller License/Permit No	Retailer License Number	Product	No Sales - Year	July Sales
No records to display.				

Delete Rows

Add Row

«

<

Page 1 of 1

>

»

Prior Tab

Next Tab

Cancel

Save and Exit

Calculate

Continue

Add Row: Retailer Sales By Product By Month

Enter the Product By
Month sales information.

Click Add Row.

Add Row

*Seller License/Permit No

TST1234567

*Retailer License Number

TST123456789

*Product

Wine

No Sales - Year

☐

July Sales

120,000.00

August Sales

September Sales

October Sales

November Sales

December Sales

January Sales

February Sales

March Sales

April Sales

May Sales

June Sales

Cancel

Add Row

Retailer Product By Month Row Added

The new row now appears.

Continue adding rows as needed.

Click Next Tab.

Return Header | Filer-Seller Information | Retailer Information | **Retailer Sales By Product By Month** | Summary by Retailer

Summary by Product

Retailer Sales By Product By Month

Search:

Select	Seller License/Permit No	Retailer License Number	Product	No Sales - Year	July Sales
☐	TST1234590	TST9876543	Wine	false	\$120,000.00

Page 1 of 1

Tip: The search and delete functions are also available on this page.

The Summary by
Retailer and
Summary by Product
tabs require
calculations to display
data.

Click Calculate.

Calculate

Return Header

Filer-Seller Information

Retailer Information

Retailer Sales By Product By Month

Summary by Retailer

Summary by Product

Summary by Retailer

Retailer License Number	Seller License Number	Retailer Name	SUT Cert No	FEIN	Delivery Address
No records to display.					

Prior Tab

Next Tab

Cancel

Save and Exit

Calculate

Continue

Summary by Retailer

The Summary by Retailer page populates data entered on previous tabs.

Click Next Tab.

Return Header

Filer-Seller Information

Retailer Information

Retailer Sales By Product By Month

Summary by Retailer

Summary by Product

Summary by Retailer

Retailer License Number	Seller License Number	Retailer Name	SUT Cert No	FEIN	Delivery Address
TST9876543	TST12345	Wine Buyer	987654321		5050 W Tennesse...

Prior Tab

Next Tab

Cancel

Save and Exit

Calculate

Continue

Summary by Product

The Summary by Product page populates data entered on previous tabs.

Click Continue.

Return Header

Filer-Seller Information

Retailer Information

Retailer Sales By Product By Month

Summary by Retailer

Summary by Product

Summary by Product

Line #	Line Item	
	Totals for Alcoholic Beverages	
	Beer	\$ 0.00
	Wine	\$ 120,000.00
	Spirits/Liquor	\$ 0.00
	Totals for Tobacco Products	
	Cigar	\$ 0.00
	Cigarette	\$ 0.00
	Other Tobacco	\$ 0.00

Prior Tab

Cancel

Save and Exit

Calculate

Continue

Summary Information

Review the Summary
Information.

Click Next.

Summary Information ?

This is an overview of the tax information for the tax return/report you are attempting to submit. If any information looks incorrect, click on the **Back** button. If all information looks correct, click **Next**. Remember, your return is not filed until you receive a confirmation number.

Today's Date	Jul 30, 2026
Account ID	TST12345
Account Type	Alcoholic Beverage and Tobacco Report
Filing Period End Date	06/30/2026
Late After	09/30/2026
Please Note	Reports filed after the Late After Date may incur additional Penalties.

◀ Back

Next ▶

Enter Tax Return/Report - Signature

Review the
information on the
Enter Tax
Return/Report -
Signature page.

Click Yes.

Enter Tax Return/Report - Signature

I acknowledge that I am authorized to file a return/report for the taxpayer represented in the tax return/report now being submitted online.
The Department of Revenue will reconcile the information submitted, along with any payments, and may assess additional tax, interest, penalty, and/or fees.

The contact information displayed reflects your electronic filing or payment information on file with the Florida Department of Revenue. If your contact information needs updating, you can enter the updated information here. Any change you make will be effective for this transaction only. To make a permanent update to your contact information, visit floridarevenue.com/taxes/eEnroll and select Update e-Enrollment.

If you agree, Please select the **Yes** button. To cancel the submission and go back to the return/report, Select **No**.

* First Name

A

* Country code

UNITED STATES (+1)

* Last Name

NI

* Phone Number

XXX XXX XXXX

Middle Name

* Email

AI ..COM

No

Yes

Enter Tax Return/Report - Confirmation

The green
confirmation banner
displays.

You can select **Print** or
Return Home.

Enter Tax Return/Report - Confirmation

Return/Report was submitted successfully. If the return/report indicates an amount due greater than \$0.00, the **Make a Payment Now** button displays. Click the **Make a Payment Now** button to pay the amount due with the return/report.

The confirmation number is: **920140001872**

Please print or save this number for future reference.

Print

Return Home

Tip:

- Click **Print** if you want a physical copy of the return.
- If you leave the Confirmation page, or want to view the return later, go to **ONLINE TRANSACTIONS > Submitted Items**.

Import Return/Report

To import your ABT Wholesale-Distributor Report, from the Enter Tax Return/Report Form Page, click Import.

Enter Tax Return/Report Form ?

For more information, please visit the Florida Department of Revenue website:

[Import Instructions - ABT Import Specs](#)

[Template for .zip package - ABT Template](#)

- Before a return/report can be submitted, you must use the calculate function to verify the input data.
- Click **Calculate** below when you are ready to calculate the return/report including any applicable collection allowance. You must click **Calculate** to continue processing the return/report; however, any calculated Penalty and Interest does not obligate you to pay these amounts at this time.
- Click **Save and Exit** if you would like to save the return/report and exit the filing application.
- You can return to the filing by accessing your Saved Items under Online Transactions above.
- When you are ready to submit the return/report, click **Continue**.
- The **Prior Tab** button will direct you to the prior tab of the return/report.
- The **Next Tab** button will move you to the next tab of the return/report.
- Help icons throughout the form provide brief guidance for each section. For more detailed instructions click the **Florida Department of Revenue** hyperlink above.

Import

* indicates required field

Select File Type

Select the File Type
from the available
options in the
dropdown list.

Click Add Files.

Import Tax Return

Select a file type, then click Add File to upload.

Browse to the location where your documents are stored, select the file you want to import, and click Open.

If you select the wrong file or files, click Cancel and begin the import process again by clicking Add Files

After confirming that the correct file has been imported, click Save Import

Max File Size:25.00 MB

Allowed File Types: txt

* Select File Type

Alcohol Beverages and Tobacco Import (TXT) ▼

+ Add Files...

Cancel

Save Import

Start File Upload

Select the file you want to upload from your device.

After it is selected, the file name will appear.

Click Start to upload the file.

Import Tax Return

Select a file type, then click Add File to upload.

Browse to the location where your documents are stored, select the file you want to import, and click Open.

If you select the wrong file or files, click Cancel and begin the import process again by clicking Add Files

After confirming that the correct file has been imported, click Save Import

Max File Size:25.00 MB

Allowed File Types: txt

* Select File Type

Alcohol Beverages and Tobacco Import (TXT)

+ Add Files...

ABT Test File - ANY ABT ACCOUNTS.txt

0.83 KB

Start

Cancel

Cancel

Save Import

Note: Import files must be in .txt format and no larger than 25 MB.

File Submitted Successfully

The Import results will show any errors for correction or will show “File submitted successfully.”

Click Save import.

Import Tax Return

Select a file type, then click Add File to upload.

Browse to the location where your documents are stored, select the file you want to import, and click Open.

If you select the wrong file or files, click Cancel and begin the import process again by clicking Add Files

After confirming that the correct file has been imported, click Save Import

Max File Size:25.00 MB

Allowed File Types: txt

*** Select File Type** Alcohol Beverages and Tobacco Import (TXT) + Add Files...

ABT Test File - ANY ABT ACCOUNTS.txt	0.83 KB	Delete
--------------------------------------	---------	--------

Import results:

File submitted successfully.

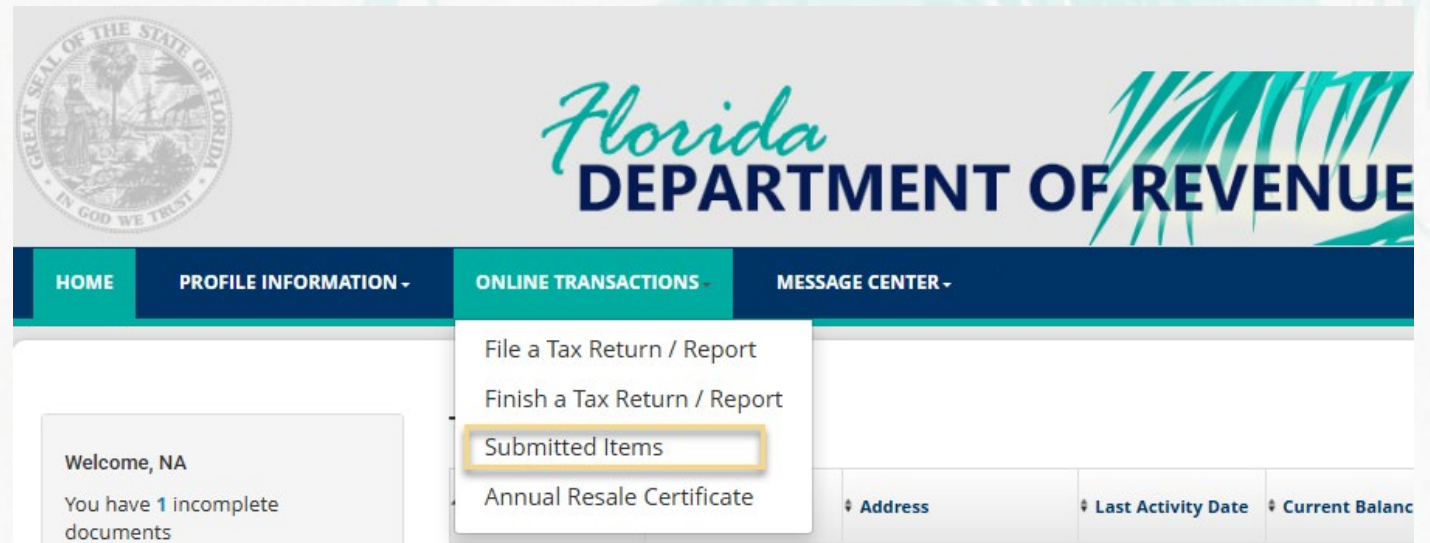
Cancel Save Import

*Note: Once the file is saved, proceed to **Calculate** and **Continue** through the pages until the **Confirmation** page displays.*

View Submitted Items

To view submitted returns and payments, click on **ONLINE TRANSACTIONS**.

Select Submitted Items.



Confirmation Number Hyperlink

In the Transaction History, click on the Confirmation Number hyperlink to view the ABT Wholesale-Distributor Report.

Transaction History ?

If you want to search the amount fields, include commas and decimals in the format. If searching by date, use the MM/DD/YY format. If searching a name with an apostrophe, include the apostrophe in the exact location. You can also enter just a few characters to begin the search.

Search:

Taxpayer Name	Identifier	Filing Period End Date	Confirmation Number	Amount Paid	Date Submitted	Form Type	Status	Submitter Name	Action
KELLY TEST AC COUNT	FEIN:xx-xxx6790	06/30/2026	920140001872	\$0.00	07/30/2026 16:14:33	ABT Wholesale-Distributor Report - Original Report	In Process	CYNTHIA CASK EY	
KELLY TEST AC COUNT	FEIN:xx-xxx6790	06/30/2026	920140001859	\$0.00	07/29/2026 19:06:47	ABT Wholesale-Distributor Report - Original Report	Processed	Amy Newquist	

Showing 1 to 2 of 2 entries

⏪ ⏩ 1 ⏪ ⏩

View Seller and Retailer Information

Click on a .csv link to
view Seller and
Retailer information
submitted with the
ABT Wholesale-
Distributor Report.

Click the below link(s) for downloading the schedule data

Note: If your download does not start automatically upon clicking the link, please check that your browser's pop-up blocker is disabled and try again.

[920140001872_Add Additional Seller Licenses_1.csv](#)
[920140001872_Retailer Information_1.csv](#)
[920140001872_Retailer Sales By Product By Month_1.csv](#)

Taxpayer Information

Name FDOR ABT TEST ACCOUNT
Account Alcoholic Beverage and Tobacco Report
Account ID FEIN: XXXXX
Address TALLAHASSEE , FL 32399

Return Information

Form Type ABT Wholesale-Distributor Report -
Original Report
Filing Period Begin Date 07/01/2025
Filing Period End Date 06/30/2026
Postmark Date 07/30/2026
Submitted Date 07/30/2026 04:14 PM
Confirmation Number 920140001872

Log Out

To exit, click Log Out in the upper right-hand corner of the main toolbar.

