

FILING DEADLINES FOR FLORIDA BEVERAGE MANUFACTURERS

Florida alcoholic beverage manufacturers are obligated to comply with periodic filing and reporting deadlines at the federal, state, and municipal levels of government. The following table summarizes the most common of these filing deadlines. This is not a comprehensive list, and different or additional filing requirements may apply.

| Filing | Agency | Frequency | Deadline(s) |
|----------------------------------------------------------------------------------------------------------------------------|-------------|------------------------|---------------------------------------------------|
| Alcoholic Beverage | | | |
| State Alcoholic Beverage Excise Taxes (Form ABT4000A filed via EDS) | Florida ABT | Monthly | 10th of each Month |
| Federal Alcoholic Beverage Excise Tax Return (Form 5000.24 filed via paper or Pay.gov) | U.S. TTB | Quarterly ¹ | January 15, April 15, July 15 October 15 |
| Brand Registration Renewal (filed online) | Florida ABT | Annually | July 1 |
| State Manufacturer License Renewal (invoiced annually) | Florida ABT | Annually | October 1 |
| State Vendor License Renewal (invoiced annually) | Florida ABT | Annually | October 1 ² or April 1 ³ |
| Federal Food Facility Registration Renewal (filed online) | US FDA | Biannually | December 31 every other year |

¹ Manufactures with small federal excise tax liabilities can request annual filing.

² For locations within the following counties: Alachua, Baker, Bay, Bradford, Calhoun, Citrus, Clay, Columbia, Dixie, Duval, Escambia, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Hernando, Hillsborough, Holmes, Jackson, Jefferson, Lafayette, Lake, Leon, Levy, Liberty, Madison, Marion, Nassau, Okaloosa, Orange, Osceola, Pasco, Pinellas, Putnam, St. Johns, Santa Rosa, Seminole, Sumter, Suwannee, Taylor, Union, Wakulla, Walton, Washington.

³ For locations within the following counties: Brevard, Broward, Charlotte, Collier, Dade, DeSoto, Flagler, Glades, Hardee, Hendry, Highlands, Indian River, Lee, Manatee, Martin, Monroe, Okeechobee, Palm Beach, Polk, St. Lucie, Sarasota, Volusia.

| Filing | Agency | Frequency | Deadline(s) |
|----------------------------------------------------------------------------------------------------------------|--------|-----------|-------------------------------------------------------------|
| Employment Tax | | | |
| Form RT-6 (Florida Re-employment Tax Report) | FL DOR | Quarterly | January 31 April 30 July 31 October 31 |
| Form 940 (Federal Annual Unemployment Tax Return) | IRS | Annually | January 31 |
| Form 941 (Federal Quarterly Unemployment Tax Return) | IRS | Quarterly | January 31 April 30 July 31 October 31 |
| Sales Tax | | | |
| Form DR-15 (Florida Sales and Use Tax Return) | FL DOR | Monthly | 20th of each Month |
| Income Tax | | | |
| IRS Form W-2 and IRS Form 1099 | IRS | Annually | January 31 |
| IRS Form 1120-S (S Corporation Income Tax Return) or IRS Form 1065 (Partnership Income Tax Return) | IRS | Annually | March 15 (regular) September 15 (extended) |
| Form F-1065 (Florida Partnership Income Tax Return) | FL DOR | Annually | April 15 |
| IRS Form 1120 (Florida C Corporation Income Tax Return) | IRS | Annually | April 15 (regular) ⁴ October 15 (extended) |

⁴ Corporations that have a fiscal year other than the calendar year are required to file by the 15th of the fourth month following the end of the fiscal year.



| Filing | Agency | Frequency | Deadline(s) |
|-----------------------------------------------------------------|-----------------------------|---------------|----------------------------------------------|
| Form F-1120 | FL DOR | Annually | May 15 (regular) October 15 (extended) |
| General Business | | | |
| Local Business Tax | City and/or County | Annually | Varies |
| Annual Business Report (filed online) | FL Division of Corporations | Annually | May 1 |
| Qualification to Do Business in Other States | State Corporations Agency | Annually | Varies |
| Fictitious Name Registration (filed online) | FL Division of Corporations | Every 5 years | 5th Anniversary of Filing |

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