

# **Communications Services Tax Direct Filer Flat File Specifications**

Ver. 2021 1.0

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## Changes

Title	Description of Change
Documentation	Modifications to standardize and update overall document.
Jurisdiction corrections	Added discontinuation date for Weeki Wachee.

## 1 Introduction

- 1 The Florida Department of Revenue has established an electronic file and pay program for communication services tax. This specification provides electronic filers with the necessary information to successfully implement the state electronic filing program and identifies those items that are unique to the electronic filing of the Florida communications services tax using SecureNet.
- 2 Tax information is available on the Department's website at [floridarevenue.com/taxes/taxesfees](http://floridarevenue.com/taxes/taxesfees).
- 3 Current and historic tax and interest rates are available on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

## 2 Definitions

- **BSWA:** The Department's service provider for intake and processing of electronic communications services tax returns.
- **Department:** Florida Department of Revenue.
- **DTH:** Direct-to-Home Satellite Services.
- **Reporting period:** The calendar month that must be reported on a specific tax return.

## 3 Responsibilities

- 1 The following compliance requirements must be met:
  - **Department**
    - Respond to inquiries within one to two business days.
    - Facilitate testing efforts.
    - Communicate tax rate, system changes.
  - **BSWA**
    - Provide support for SecureNet account(s).
  - **User**
    - Submit a completed *Software Development Application* ([Form DR-600001](#)).
    - Adhere to all State procedures, requirements and specifications.
    - Develop tax preparation software in accordance with statutory requirements of the Department's return preparation instructions.
    - Provide accurate Florida returns in correct electronic format for transmission.
    - Prevent electronic transmission of returns and/or supporting documents or schedules not approved for electronic filing by the Department. This is inclusive of those not supported for electronic filing as well as those supported but not successfully tested or approved by the Department.

## 4 About Electronic File and Pay

### 4.1 ACCEPTED FORMS AND SCHEDULES

- 1 The Department supports the following forms for communications service tax processing:
  - *Florida Communication Services Tax Return* ([Form DR-700016](#)).
- 2 There is no signature requirement for any of the forms that are submitted electronically. An electronic return is deemed signed when an individual who is authorized to sign includes his or her name in the electronic return data field and identifies it as a signature.

### 4.2 AMENDED RETURNS

- 1 The Department does not support amended returns.

### 4.3 ADDRESS UPDATES

- 1 Address updates should be made using the Department's [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount) website to ensure taxpayers receive timely notification. Note: The Address Change field is not currently used.

### 4.4 ACCOUNT CANCELLATIONS

- 1 Accounts can be closed or made inactive by using the Department's [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount) website. Note: The Final Return field is not currently used.

### 4.5 TIMELY FILING

- 1 Returns are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, the return will be considered timely if it is filed the first business day after the 20th.
- 2 Returns with payment included must adhere to the payment due date for the payment to be considered timely.
- 3 For a list of payment due dates, refer to the Department's Forms and Publications webpage and select the current year *Florida eServices Calendar of Electronic Payment Deadlines* ([Form DR-659](#)) under the eServices section.

### 4.6 PAYMENT METHODS

- 1 Due to federal security requirements, the Department cannot process international ACH transactions. This applies to any portion of the money used in the payment coming from any financial institution located outside of the U.S. or its territories.
  - **ACH DEBIT** – Taxpayers may pay the balance due by authorizing an electronic funds withdrawal. The payment amount cannot be greater than the tax due on the electronic tax return. The taxpayer must specify the bank account from which they wish to have the payment withdrawn and the date on which the withdrawal will be made.
  - **ACH CREDIT** – Taxpayers who would like to pay using ACH Credit must enroll for eServices and obtain banking software that uses the necessary addendum (CCD+Addenda Record Format). For more information about ACH Credit, contact the Department's Taxpayer Assistance at 850-488-6800, Monday through Friday, excluding holidays.

## 5 Flat File Documents

- 1 Review all provided information. You can create your flat file document by following the samples provided in Section 6.3. Samples only illustrate the structure of the flat file.

### 5.1 USING THE RECORD LAYOUT DESCRIPTION

- 1 The record layout contains required fields that the State of Florida will validate. Your file must contain all the fields within the record layout to be valid. This document outlines important information that will be used to construct your file. This data includes the following:

Column Header	Purpose
Field Name	Name of the field.
Field Type	A = Alphanumeric, N = Numeric only.
Field Length	Character or digit length of the field.
Record Begin	Beginning position of the field in the record.
Record End	Ending position of the field in the record.
Field Description	This field provides the rules and validations performed for each element or attribute.

### 5.2 FLORIDA FILE RECORD LAYOUTS

- 1 The Department uses a proprietary flat file format.

- 2 All files must adhere to the following:
- Each file must have a file extension of “.txt”.
  - Each record line must be separated by a carriage return and line feed (CR+LF).
  - Your file should only include record types that are required to support the return. Do not send blank schedules or jurisdictions.
  - Amount fields have a trailing sign of “+” or “-”.
  - Amount fields must be left-padded with zeros.
  - Alphanumeric fields must be right-padded with spaces.
  - County and local jurisdiction codes must be included (*see Appendix 12.1 – Z-Codes*).
  - You must provide Taxable Sales for each county and local jurisdiction.

### 5.3 RECORD TYPE 01 – HEADER

Field Name	Field Type	Field Length	Record Begin	Record End	Purpose
Record Type	N	2	1	2	“01”
Filler	A	42	3	44	42 spaces.
Transmission Number	N	8	45	52	Company file ID number. Sender defined.
Filler	A	1	53	53	Single space.
FEI Number	N	9	54	62	Federal Employer Identification Number.

### 5.4 RECORD TYPE 09 – SUMMARY

Field Name	Field Type	Field Length	Record Begin	Record End	Purpose
Record Type	N	2	1	2	“09”
Filler	A	45	3	47	45 spaces.
Check Amount	N	15	48	62	15 zeros.
Filler	A	26	63	88	26 spaces.
Period End Date	N	8	89	96	Format “ccymmdd”. Last day of month.
Filler	A	13	97	109	13 spaces.
FEI Number	N	9	110	118	Federal Employer Identification Number (same as Header).
Filler	A	6	119	124	6 spaces.
Contract Object Number	N	12	125	136	Left pad with zeros. Department issued.
Filler	A	64	137	200	64 spaces.
Period Begin Date	N	8	201	208	Format “ccymmdd”. First day of month.
Filler	A	22	209	228	22 spaces.
Signature indicator	A	1	229	229	“Y” = Signed. “N” = Not signed.
Filler	A	1	230	230	Single space.
Final Return	A	1	231	231	“N”
Filler	A	1	232	232	Single space.
Origin	A	4	233	236	“Z02_”
Address Change	A	1	237	237	“N”
Taxable Sales	N	12	238	249	Left pad with zeros. Implicit decimal. Cannot be negative. Summary page, Line 1.
Gross Receipts	N	12	250	261	Left pad with zeros. Implicit decimal. Cannot be negative. Summary page, Line 2.
Local Tax	N	12	262	273	Left pad with zeros. Implicit decimal. Cannot be negative.

					Summary page, Line 3.
Direct-to-Home	N	12	274	285	Left pad with zeros. Implicit decimal. Cannot be negative. Summary page, Line 4.
Total Tax Due	N	12	286	297	Left pad with zeros. Implicit decimal. Cannot be negative. Summary page, Line 7.
Penalty	N	12	298	309	Left pad with zeros. Implicit decimal. Cannot be negative. Summary page, Line 8.
Interest	N	12	310	321	Left pad with zeros. Implicit decimal. Cannot be negative. Summary page, Line 9.
Adjustment	N	12	322	333	Left pad with zeros. Implicit decimal. Summary page, Line 10.
Multi-State Credit	N	12	334	345	Left pad with zeros. Implicit decimal. Cannot be negative. Summary page, Line 11.
Taxable Base DTH	N	12	346	357	Left pad with zeros. Implicit decimal. Cannot be negative. DTH - Schedule 2, Column A.
Net Tax Due DTH	N	12	358	369	Left pad with zeros. Implicit decimal. Cannot be negative. DTH - Schedule 2, Column C.
Filler	A	139	370	508	139 spaces.
Filler	N	24	509	532	24 zeros.
Transaction Type	N	2	533	534	"01" = Filing only. (Payment Type must = 00)
Filler	N	2	535	536	2 zeros.
Test Indicator	A	1	537	537	"T" = Test. "P" = Production.
Contact Name	A	35	538	572	Right pad with spaces. Legal Characters: A-Z, a-z, 0-9, hash sign, hyphen, parentheses, forward slash, ampersand, apostrophe, percent sign, period, comma, or space.
Contact Phone	N	10	573	582	Format "000000000".
Contact Email	A	50	583	632	Right pad with spaces.
Business Partner Number	N	10	633	642	Left pad with zeros. Department issued.



## 5.5 RECORD TYPE 10 – SCHEDULE 1 (STATE, GROSS RECEIPTS, AND LOCAL TAXES DUE)

Field Name	Field Type	Field Length	Record Begin	Record End	Purpose
Record Type	N	2	1	2	“10”
Filler	A	27	3	29	27 spaces.
Jurisdiction Code	A	4	30	33	County/Local Jurisdiction: Z-Code.
Taxable Sales	N	12	34	45	Left pad with zeros. Implicit decimal. Cannot be negative. Taxable sales amount subject to state and/or local portions of CST listed per jurisdiction (Z-Code).
Local Tax Due	N	12	46	57	Left pad with zeros. Implicit decimal. Taxable Sales times the jurisdiction rate.
Filler	N	12	58	69	12 zeros.

## 5.6 RECORD TYPE 11 – SCHEDULE 3 (DIRECT-TO-HOME SATELLITE SERVICES ADJUSTMENTS)

Field Name	Field Type	Field Length	Record Begin	Record End	Purpose
Record Type	N	2	1	2	“11”
Filler	A	27	3	29	27 spaces.
DTH code	A	4	30	33	“ZDTH”
Period Begin Date	N	8	34	41	Format “ccymmdd”. First day of month.
Filler	A	1	42	42	Single space.
Period End Date	N	8	43	50	Format “ccymmdd”. Last day of month.
Filler	N	1	51	51	Single space.
Taxable Base	N	12	52	63	Left pad with zeros. Implicit decimal.
Collection Allowance Adjustment	N	12	64	75	Left pad with zeros. Implicit decimal. Cannot be negative.
Adjust Tax Amount	N	12	76	87	Left pad with zeros. Implicit decimal.
Penalty Amount	N	12	88	99	Left pad with zeros. Implicit decimal. Cannot be negative.
Interest mount	N	12	100	111	Left pad with zeros. Implicit decimal. Cannot be negative.

## 5.7 RECORD TYPE 12 – SCHEDULE 4 (ADJUSTMENTS)

Field Name	Field Type	Field Length	Record Begin	Record End	Purpose
Record Type	N	2	1	2	“12”
Filler	A	27	3	29	27 spaces.
Jurisdiction Code	A	4	30	33	County/Local Jurisdiction: Z-Code.
Period Begin Date	N	8	34	41	Format “ccymmdd”. First day of month.
Filler	A	1	42	42	Single space.
Period End Date	N	8	43	50	Format “ccymmdd”. Last day of month.
Filler	A	1	51	51	Single space.
Taxable Base Adjustment	N	12	52	63	Left pad with zeros. Implicit decimal.
Collection Allowance Adjustment	N	12	64	75	Left pad with zeros. Implicit decimal.
Tax Due Adjustment	N	12	76	87	Left pad with zeros. Implicit decimal.
Penalty Amount Due	N	12	88	99	Left pad with zeros. Implicit decimal. Cannot be negative.

Interest Amount Due	N	12	100	111	Left pad with zeros. Implicit decimal. Cannot be negative.
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### 5.8 RECORD TYPE 13 – SCHEDULE 5 (MULTISTATE CREDITS)

Field Name	Field Type	Field Length	Record Begin	Record End	Purpose
Record Type	N	2	1	2	"13"
Filler	A	27	3	29	27 spaces.
Jurisdiction Code	A	4	30	33	County/Local Jurisdiction: Z-Code.
Period Begin Date	N	8	34	41	Format "ccymmdd". First day of month.
Filler	A	1	42	42	Single space.
Period End Date	N	8	43	50	Format "ccymmdd". Last day of month.
Filler	A	1	51	51	Single space.
Credit Amount	N	12	52	63	Left pad with zeros. Implicit decimal.

### 5.9 RECORD TYPE 99 – TRAILER

Field Name	Field Type	Field Length	Record Begin	Record End	Purpose
Record Type	N	2	1	2	"99"
Filler	A	97	3	99	97 spaces.
Record-Count	N	4	100	103	Left pad with zeros. Count of all records (including Trailer record).

### 5.10 SAMPLE FILE FORMAT

```

1 01                                03160238 659876543
2 09                                0000000000000000
   20170228                659876543        000012868636
20170201                Y N Z02 N00000000000 00000018442+00000032041+00000000000
00000050357+00000000000
00000000000 00000000000 00000000000 00000000000
                                000000000000000000000000100PTester
   8889990000Tester.Testor1@floridarevenue.com                0001772375
3 10                                ZPCB00000025362+00000001400+000000000000
4 10                                ZMEL00000004462+00000000278+000000000000
5 10                                ZCCK00000000709+00000000037+000000000000
6 10                                ZHOL00000010613+00000000554+000000000000
7 10                                ZPOM00000014291+00000000746+000000000000
8 10                                ZWES00000004387+00000000229+000000000000
9 99
   0009

```

**Note:** The lines are wrapped with soft returns.

## 6 Software Testing and Approval

### 6.1 INITIAL TESTING

- 1 **Developers must complete and return the *Software Development Application* ([Form DR-600001](#)) prior to any testing.**
- 2 Developers are required to use the Department’s specified format. Testing of software developed for electronic filing is mandatory.
- 3 File validation and business rules are defined for each field or data element. Developers must closely follow the requirements for each field to ensure proper data formatting.

- All data must be well formed. All schedules, forms, and occurrences should be supported to maximize this service.
  - Developers will be provided approval for use of their software product for production filing when all test scenarios have been successfully validated. Only software approved for production filing may be released and distributed by the developer.
  - Any developer wishing to conduct testing in addition to the scenarios supplied and required by the Department should notify the Department prior to test submission.
  - No production returns may be submitted prior to being approved for production filing.
- 4 The Test system account data may not be current, and results may not be fully representative of the production environment.
  - 5 Testing is accomplished by successfully passing validation using realistic test data. Test files are transmitted using the same method as production returns (*see Section 8 – Transmitting the File*).
  - 6 Approval of software for electronic filing **does not** include approval of any form developed/produced for hard copy submission to the Department. Once you have received a confirmation number from your submitted test file, forward the manifest confirmation and test file as attachments to [e-vendor@floridarevenue.com](mailto:e-vendor@floridarevenue.com). In the subject line of your email, enter your company name and the wording “Requesting CST Production Credentials.” Please allow two business days to receive a response.
  - 7 Formal confirmation will be provided when software has been successfully tested. Only software approved for production filing may be released and distributed.

## 6.2 CONTINUED TESTING

- 1 The Department will monitor the quality of electronic transmissions and will contact the software developer to resolve issues. As a part of the monitoring process, the Department may take one or all the following actions:
  - monitor complaints about electronic filers.
  - select a vendor or software product to participate in annual testing.
  - issue warning or suspension letters as appropriate (*see Section 10 – Production Monitoring and Suspension*).

## 7 Transmitting the File

### 7.1 FILE REQUIREMENTS

- 1 Packaging of data and transmission payload must be in the proper format. Users of software approved for e-filing providers can submit files to the Department for processing.
  - Each submission must be submitted in the established flat file format.
  - Zip archiving is **not** supported.
  - Any structure error codes will need to be supported by the software developers or in-house developer prior to contacting the Department. Software developers or in-house developers may contact the Department for support.

### 7.2 FILE TRANSMISSION

- 1 To access SecureNet, go to the Department’s File and Pay webpage at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay), then under the “Upload a File Using SecureNet” section select “Communications Services Tax”.
- 2 To transmit a file using SecureNet:
  - Click on the “MyFlorida” image.
  - If you are a new user, click the “New User” button to register.
    - Fill in the required information, then click the submit button. Your password will be emailed to the address you entered and gives you access to the “Registered User Login”.
  - Enter your UserID and password and click “Login”.

- At the top of this page, select “SendFile”.
  - Select “Communications Services Tax”.
  - Select “Production”, or “Test Only” for testing.
  - Click the “Click to Continue!” button.
  - Select “Choose File,” browse to and select your file, then click the “Upload the Selected File Now!” button.
- 3 Screenshots are provided through the “Click HERE for instructions” link on the SecureNet site.
- 4 The Department will provide two courtesy emails, as follows:
- A **Trace Number email** after receiving your file (*see [Section 11.1 – Trace Email](#)*). This email contains the Trace Number as acknowledgment of receipt of the transmission, indicating your file has been received but not yet validated for errors.
  - A **File Received email** informing you that you may access the manifest via SecureNet (*see [Section 11.2 – Received File Email](#)*). If there are no errors, you will receive a confirmation number. If there are errors, you will need to make correction(s), then resubmit the file.
- Note:** Acceptance of your file by the Department is discussed in the next section, Acknowledgment System.

## 8 Acknowledgment System

- 1 The Department will generate a manifest for all files received (*see [Section 11.3 – Manifest Sample – Rejected and Section 11.4 – Manifest Sample – Accepted](#)*). To review manifests, you will need to log in to your SecureNet account and select the “ReceiveFile” option, which will display the manifest for each submission received by the Department. It is the responsibility of the transmitter to review the manifest for any errors or warnings and resubmit filings as may be required.
- 2 The Florida manifest indicates the returns are either accepted or rejected.
- **Accepted** – This manifest indicates the electronic return was received and successfully completed the validation process and contains a confirmation number. The manifest should be retained as your official documentation of your file being **accepted**. No further action is required regarding the transmission.
  - **Rejected** – This manifest indicates the electronic return was received and failed to successfully complete the validation process. The manifest will contain an error code(s) indicating the error(s) that caused the rejection. The error(s) must be corrected and the return retransmitted. There are no grace periods for resubmissions.
- 3 This is not a real-time update system. **Please allow 24 to 48 hours** to process the return information. Due to the time needed to process return information, the information displayed may not include recently filed corrections still in process.

### 8.1 MISSING MANIFESTS

- 1 All submissions should receive a manifest within 24 to 48 hours. In the event a manifest is not made available within that time, please send an email to [e-vendor@floridarevenue.com](mailto:e-vendor@floridarevenue.com).
- 2 The body of the email must contain the **file trace number** and **file name**. For faster processing, also include your Business Partner number and transmission date.

### 8.2 EDITS AND VERIFICATIONS

- 1 Returns that are rejected will receive an error message. Returns with only warning messages will be accepted, provided there are no errors.

## 9 Production Monitoring and Suspension

- 1 The Department reserves the right to suspend the electronic filing privilege of any electronic filer or software developer who deviates from the requirements, specifications, and procedures stated in this guide or any corresponding administrative rules, or who does not consistently transmit error-free returns. When suspended, the electronic filer or software developer will be advised of the requirements for reinstatement into the program.

## 10 Contact Information

- 1 You are invited to contact us with any question(s) or comment(s) you have regarding our electronic filing program.
  - **TECHNICAL ISSUES OR TESTING:**
    - [e-vendor@floridarevenue.com](mailto:e-vendor@floridarevenue.com)
    - **SUBJECT LINE:** Communications Services Tax
  - **FLORIDA DEPARTMENT OF REVENUE WEBSITE:**
    - [floridarevenue.com](http://floridarevenue.com)
  - **TAX ASSISTANCE:**
    - 850-488-6800
  - **STATE OF FLORIDA WEBSITE:**
    - [myflorida.com](http://myflorida.com)

## 11 Appendices and Accompaniments

### 11.1 TRACE EMAIL

- 1.1 Sender: secure@bswa.net
- 1.2 Subject: Received File Trace Number
- 1.3 Body:

```
*****
* This is an auto-generated email, please do not respond to this message.
*****

*****
* File Trace Number = RF-[yyyymmddOnnnnnnn]
* Received File - Date and Time = [date] [time] [time zone]
*****

File Type           = CST_TEST
Name of File Received = [filename]
Received File Status = RECEIVED SUCCESSFULLY

***** IMPORTANT *****
*           Please allow 24 to 48 hours for us to analyze and process your file. We will post a final
*           acknowledgment with confirmation or error(s) to your BSWA SecureNet account when
*           processing is complete.
*****
```

- 1.4 This does not mean your file was accepted by the Department (*see [Section 9 – Acknowledgment System](#)*).

### 11.2 RECEIVED FILE EMAIL

- 1.1 Sender: secure@bswa.net
- 1.2 Subject: You have a file at Ritx-Secure.Bswa.Net

1.3 Body:

1.4 **This does not mean your file was accepted by the Department (see Section 9 – Acknowledgment System).**

### 11.3 Manifest Sample – Rejected

```
I00 -- This is being processed in [ * TEST * ] --  
I00 =====  
I00 The confirmation number is prefixed with I99  
I00 Informational messages are prefixed with I00 through I98  
I00 Error messages are prefixed with E00 through E99  
I00 Warning messages are prefixed with W00 and number through W99  
I00 Warning messages displaying temporary ALERTS are numbered W100 through W199  
I00 The Communications Services Tax Direct File Specifications are available at:  
I00 http://floridarevenue.com/taxes/eservices/Pages/developerinfo.aspx  
I00 The text below provides result codes from your submission  
I00 =====  
I00 Process date: Dec 14 2020 1:33PM  
I93 Received Date: Dec 14 2020 1:30PM  
I94 Transmission Id: 123456  
I95 Applied Date: 20201130  
I96 Business Partner: 0001234567  
I97 Contract Object: 000012345678  
W37 09 Record - Return Summary: Local Tax Due does not equal sum of Schedule I jurisdiction local tax due  
details.  
E36 09 Record - Return Summary: Gross Receipts Tax Due does not equal Schedule I jurisdiction taxable sales  
multiplied by Gross Receipts Rate.
```

### 11.4 Manifest Sample – Accepted

I00 -- This is being processed in [ \* TEST \* ] --  
I00 =====  
I00 The confirmation number is prefixed with I99  
I00 Informational messages are prefixed with I00 through I98  
I00 Error messages are prefixed with E00 through E99  
I00 Warning messages are prefixed with W00 and number through W99  
I00 Warning messages displaying temporary ALERTS are numbered W100 through W199  
I00 The Communications Services Tax Direct File Specifications are available at:  
I00 <http://floridarevenue.com/taxes/eservices/Pages/developerinfo.aspx>  
I00 The text below provides result codes from your submission  
I00 =====  
I00 Process date: Dec 14 2020 1:33PM  
I93 Received Date: Dec 14 2020 1:33PM  
I94 Transmission Id: 123456  
I95 Applied Date: 20200430  
I96 Business Partner: 00012345657  
I97 Contract Object: 000012345678  
I98 Confirmation Date: Dec 14 2020  
I99 Confirmation Number: 01234567890  
I00 =====  
I00 A confirmation return PDF is available from the Florida Communications  
I00 Services Tax File and Pay Website, accessible from  
I00 <http://floridarevenue.com/taxes/eservices/Pages/filepay.aspx>  
I00 =====  
W37 09 Record - Return Summary: Local Tax Due does not equal sum of Schedule I jurisdiction local tax due  
details.

### 11.5 Z-Codes – County and Local Jurisdictions

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCAL</b>	<b>ALACHUA COUNTY</b>	ZHIG	HIGH SPRINGS
ZUAL	UNINCORP ALACHUA	ZLAC	LA CROSSE
ZALA	ALACHUA	ZMIC	MICANOPIY
ZARC	ARCHER	ZNEW	NEWBERRY
ZGAI	GAINESVILLE	ZWAL	WALDO
ZHAW	HAWTHORNE		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCBA</b>	<b>BAKER COUNTY</b>	ZGSM	GLEN ST. MARY
ZUBA	UNICORP BAKER	ZMAC	MACCLENNY

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCBY</b>	<b>BAY COUNTY</b>	ZPAN	PANAMA CITY
ZUBY	UNICORP BAY	ZPCB	PANAMA CITY BEACH
ZCLL	CALLAWAY	ZPAR	PARKER
ZLYN	LYNN HAVEN	ZSPR	SPRINGFIELD
ZMEX	MEXICO BEACH		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCBR</b>	<b>BRADFORD COUNTY</b>	ZHAM	HAMPTON
ZUBR	UNICORP BRADFORD	ZLAW	LAWTEY
ZBRO	BROOKER	ZSTA	STARKE

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCBE</b>	<b>BREVARD COUNTY</b>	ZMEL	MELBOURNE
ZUBE	UNICORP BREVARD	ZMEB	MELBOURNE BEACH
ZCAP	CAPE CANAVERAL	ZMEV	MELBOURNE VILLAGE
ZCOC	COCOA	ZPAB	PALM BAY
ZCOB	COCOA BEACH	ZPAS	PALM SHORES
ZGVK	GRANT-VALKARIA	ZROC	ROCKLEDGE
ZIND	INDIALANTIC	ZSAT	SATELLITE BEACH
ZIHB	INDIAN HARBOUR BEACH	ZTIT	TITUSVILLE
ZMAL	MALABAR	ZWEB	WEST MELBOURNE

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCBO</b>	<b>BROWARD COUNTY</b>	ZMAR	MARGATE
ZUBO	UNICORP BROWARD	ZMIR	MIRAMAR
ZCCK	COCONUT CREEK	ZNOL	NORTH LAUDERDALE
ZCOO	COOPER CITY	ZOAK	OAKLAND PARK
ZCSP	CORAL SPRINGS	ZPAK	PARKLAND
ZDAN	DANIA BEACH	ZPEM	PEMBROKE PARK
ZDAV	DAVIE	ZPBP	PEMBROKE PINES
ZDEE	DEERFIELD BEACH	ZPLA	PLANTATION
ZFTL	FORT LAUDERDALE	ZPOM	POMPANO BEACH
ZHAL	HALLANDALE BEACH	ZSRL	SEA RANCH LAKES
ZHIB	HILLSBORO BEACH	ZSWR	SOUTHWEST RANCHES
ZHOL	HOLLYWOOD	ZSUN	SUNRISE
ZLAL	LAUDERDALE LAKES	ZTAM	TAMARAC
ZLBS	LAUDERDALE-BY-THE-SEA	ZWPK	WEST PARK
ZLAU	LAUDERHILL	ZWES	WESTON
ZLLV	LAZY LAKE	ZWIM	WILTON MANORS
ZLIG	LIGHTHOUSE POINT		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCCA</b>	<b>CALHOUN COUNTY</b>	ZALT	ALTHA
ZUCA	UNICORP CALHOUN	ZBLO	BLOUNTSTOWN

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCCH</b>	<b>CHARLOTTE COUNTY</b>	ZPUG	PUNTA GORDA
ZUCH	UNICORP CHARLOTTE		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCCI</b>	<b>CITRUS COUNTY</b>	ZCRR	CRYSTAL RIVER
ZUCI	UNICORP CITRUS	ZINV	INVERNESS

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCCL</b>	<b>CLAY COUNTY</b>	ZKEH	KEYSTONE HEIGHTS
ZUCL	UNICORP CLAY	ZORP	ORANGE PARK
ZGCS	GREEN COVE SPRINGS	ZPEF	PENNEY FARMS

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCCO</b>	<b>COLLIER COUNTY</b>	ZMAI	MARCO ISLAND
ZUCO	UNICORP COLLIER	ZNAP	NAPLES
ZEVE	EVERGLADES CITY		



Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCCU	COLUMBIA COUNTY	ZFTW	FORT WHITE
ZUCU	UNICORP COLUMBIA	ZLAK	LAKE CITY

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCDE	DESOTO COUNTY	ZARA	ARCADIA
ZUDE	UNICORP DESOTO		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCDI	DIXIE COUNTY	ZCRC	CROSS CITY
ZUDI	UNICORP DIXIE	ZHOB	HORSESHOE BEACH

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCDU	DUVAL COUNTY	ZJAB	JACKSONVILLE BEACH
ZATB	ATLANTIC BEACH	ZJAD	JAX DUVAL (City of Jacksonville)
ZBAD	BALDWIN	ZNEB	NEPTUNE BEACH

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCES	ESCAMBIA COUNTY	ZCEN	CENTURY
ZUES	UNICORP ESCAMBIA	ZPEN	PENSACOLA

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCFL	FLAGLER COUNTY	ZBF1	FLAGLER BEACH
ZUFL	UNICORP FLAGLER	ZMA1	MARINELAND
ZBEB	BEVERLY BEACH	ZPAC	PALM COAST
ZBUN	BUNNELL		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCFR	FRANKLIN COUNTY	ZAPA	APALACHICOLA
ZUFR	UNICORP FRANKLIN	ZCAR	CARRABELLE

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCGA	GADSDEN COUNTY	ZGRT	GRETNA
ZUGA	UNICORP GADSDEN	ZHAV	HAVANA
ZCHT	CHATTAHOOCHEE	ZMID	MIDWAY
ZGRE	GREENSBORO	ZQUI	QUINCY

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCGI	GILCHRIST COUNTY	ZFS1	FANNING SPRINGS
ZUGI	UNICORP GILCHRIST	ZTRE	TRENTON
ZBEL	BELL		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCGL	GLADES COUNTY	ZMOH	MOORE HAVEN
ZUGL	UNICORP GLADES		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCGU	GULF COUNTY	ZPSJ	PORT ST. JOE
ZUGU	UNICORP GULF	ZWEW	WEWAHITCHKA

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCHA	HAMILTON COUNTY	ZJEN	JENNINGS
ZUHA	UNICORP HAMILTON	ZWHS	WHITE SPRINGS

ZJAS	JASPER		
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Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCHR	HARDEE COUNTY	ZWAU	WAUCHULA
ZUHR	UNICORP HARDEE	ZZOL	ZOLFO SPRINGS
ZBOW	BOWLING GREEN		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCHE	HENDRY COUNTY	ZCLW	CLEWISTON
ZUHE	UNICORP HENDRY	ZLAB	LA BELLE

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCHN	HERNANDO COUNTY	ZBRK	BROOKSVILLE
ZUHN	UNICORP HERNANDO	ZWEE	WEEKI WACHEE*

\* Discontinued effective 1/1/2021

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCHI	HIGHLANDS COUNTY	ZLAP	LAKE PLACID
ZUHI	UNICORP HIGHLANDS	ZSEB	SEBRING
ZAVP	AVON PARK		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCHL	HILLSBOROUGH COUNTY	ZTAP	TAMPA
ZUHL	UNICORP HILLSBOROUGH	ZTET	TEMPLE TERRACE
ZPLC	PLANT CITY		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCHO	HOLMES COUNTY	ZNOA	NOMA
ZUHO	UNICORP HOLMES	ZPDL	PONCE DE LEON
ZBON	BONIFAY	ZWET	WESTVILLE
ZEST	ESTO		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCIN	INDIAN RIVER COUNTY	ZORC	ORCHID
ZUIN	UNICORP INDIAN RIVER	ZSEA	SEBASTIAN
ZFEL	FELLSMERE	ZVEB	VERO BEACH
ZIRS	INDIAN RIVER SHORES		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCJA	JACKSON COUNTY	ZGRR	GRAND RIDGE
ZUJA	UNICORP JACKSON	ZGRN	GREENWOOD
ZALF	ALFORD	ZJAO	JACOB CITY
ZBAS	BASCOM	ZMAO	MALONE
ZCAM	CAMPBELLTON	ZMAN	MARIANNA
ZCOT	COTTONDALE	ZSNE	SNEADS
ZGRA	GRACEVILLE		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCJE	JEFFERSON COUNTY	ZMON	MONTICELLO
ZUJE	UNICORP JEFFERSON		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
ZCLA	LAFAYETTE COUNTY	ZMAY	MAYO
ZULA	UNICORP LAFAYETTE		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCLK</b>	<b>LAKE COUNTY</b>	ZLAD	LADY LAKE
ZULK	UNICORP LAKE	ZLES	LEESBURG
ZAST	ASTATULA	ZMAS	MASCOTTE
ZCLR	CLERMONT	ZMIN	MINNEOLA
ZEUS	EUSTIS	ZMOT	MONTVERDE
ZFRP	FRUITLAND PARK	ZMDT	MOUNT DORA
ZGRO	GROVELAND	ZTAV	TAVARES
ZHIH	HOWEY-IN-THE-HILLS	ZMAT	UMATILLA

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCLE</b>	<b>LEE COUNTY</b>	ZESO	ESTERO
ZULE	UNICORP LEE	ZFTM	FORT MYERS
ZBOS	BONITA SPRINGS	ZFMB	FORT MYERS BEACH
ZCAC	CAPE CORAL	ZSAN	SANIBEL

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCLO</b>	<b>LEON COUNTY</b>	ZTAL	TALLAHASSEE
ZULO	UNICORP LEON		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCLV</b>	<b>LEVY COUNTY</b>	ZFS2	FANNING SPRINGS
ZULV	UNICORP LEVY	ZING	INGLIS
ZBRN	BRONSON	ZOTT	OTTER CREEK
ZCEK	CEDAR KEY	ZWIL	WILLISTON
ZCHF	CHIEFLAND	ZYAN	YANKEETOWN

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCLI</b>	<b>LIBERTY COUNTY</b>	ZBRI	BRISTOL
ZULI	UNICORP LIBERTY		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCMA</b>	<b>MADISON COUNTY</b>	ZLEE	LEE
ZUMA	UNICORP MADISON	ZMAD	MADISON
ZGRV	GREENVILLE		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCMN</b>	<b>MANATEE COUNTY</b>	ZBRB	BRADENTON BEACH
ZUMN	UNICORP MANATEE	ZHBH	HOLMES BEACH
ZANM	ANNA MARIA	ZLK1	LONGBOAT KEY
ZBRA	BRADENTON	ZPAL	PALMETTO

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCMR</b>	<b>MARION COUNTY</b>	ZMCI	MCINTOSH
ZUMR	UNICORP MARION	ZOCA	OCALA
ZBEE	BELLEVIEW	ZRED	REDDICK
ZDUN	DUNNELLON		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCMT</b>	<b>MARTIN COUNTY</b>	ZOBP	OCEAN BREEZE
ZUMT	UNICORP MARTIN	ZSEP	SEWALLS POINT
ZIDT	INDIANTOWN	ZSTU	STUART

ZJUP	JUPITER ISLAND		
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Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCMD</b>	<b>MIAMI-DADE COUNTY</b>	ZMIA	MIAMI
ZUMD	UNICORP MIAMI-DADE	ZMIB	MIAMI BEACH
ZAVE	AVENTURA	ZMIG	MIAMI GARDENS
ZBAH	BAL HARBOUR VILLAGE	ZMLK	MIAMI LAKES
ZBHI	BAY HARBOR ISLANDS	ZMIS	MIAMI SHORES VILLAGE
ZBIS	BISCAYNE PARK	ZMSP	MIAMI SPRINGS
ZCOG	CORAL GABLES	ZNOB	NORTH BAY VILLAGE
ZCUT	CUTLER BAY	ZNOM	NORTH MIAMI
ZDOR	DORAL	ZNMB	NORTH MIAMI BEACH
ZELP	EL PORTAL	ZOPA	OPA-LOCKA
ZFLC	FLORIDA CITY	ZPAM	PALMETTO BAY
ZGOB	GOLDEN BEACH	ZPIN	PINECREST
ZHIA	HIALEAH	ZSOM	SOUTH MIAMI
ZHGN	HIALEAH GARDENS	ZSIB	SUNNY ISLES BEACH
ZHOM	HOMESTEAD	ZSUR	SURFSIDE
ZICV	INDIAN CREEK VILLAGE	ZSWE	SWEETWATER
ZKEB	KEY BISCAYNE	ZVIG	VIRGINIA GARDENS
ZMED	MEDLEY	ZWAL	WEST MIAMI

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCMO</b>	<b>MONROE COUNTY</b>	ZKEW	KEY WEST
ZUMO	UNICORP MONROE	ZLAY	LAYTON
ZISA	ISLAMORADA	ZMAA	MARATHON
ZKCB	KEY COLONY BEACH		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCNA</b>	<b>NASSUA COUNTY</b>	ZFER	FERNANDINA BEACH
ZUNA	UNICORP NASSAU	ZHII	HILLIARD
ZCAA	CALLAHAN		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCOK</b>	<b>OKALOOSA COUNTY</b>	ZLAH	LAUREL HILL
ZUOK	UNICORP OKALOOSA	ZMAE	MARY ESTHER
ZCIB	CINCO BAYOU	ZNIC	NICEVILLE
ZCRE	CRESTVIEW	ZSHA	SHALIMAR
ZDES	DESTIN	ZVAL	VALPARAISO
ZFWB	FORT WALTON BEACH		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCOE</b>	<b>OKEECHOBEE COUNTY</b>	ZOKE	OKEECHOBEE
ZUOE	UNICORP OKEECHOBEE		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCOR</b>	<b>ORANGE COUNTY</b>	ZMLD	MAITLAND
ZUOR	UNICORP ORANGE	ZOAL	OAKLAND
ZAPO	APOPKA	ZOCO	OCOE
ZBAY	BAY LAKE	ZORL	ORLANDO
ZBEI	BELLE ISLE	ZWIN	WINDERMERE
ZEAT	EATONVILLE	ZWIG	WINTER GARDEN

ZEDG	EDGEWOOD	ZWIP	WINTER PARK
ZLBV	LAKE BUENA VISTA		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCOS</b>	<b>OSCEOLA COUNTY</b>	ZKIS	KISSIMMEE
ZUOS	UNICORP OSCEOLA	ZSTC	ST. CLOUD

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCPA</b>	<b>PALM BEACH COUNTY</b>	ZLWH	LAKE WORTH
ZUPA	UNICORP PALM BEACH	ZLAN	LANTANA
ZATL	ATLANTIS	ZLOX	LOXAHATCHEE GROVES
ZBEG	BELLE GLADE	ZMLP	MANALAPAN
ZBOC	BOCA RATON	ZMAP	MANGONIA PARK
ZBOY	BOYNTON BEACH	ZNPB	NORTH PALM BEACH
ZBRY	BRINY BREEZES	ZOCR	OCEAN RIDGE
ZCLU	CLOUD LAKE	ZPAH	PAHOKEE
ZDEB	DELRAY BEACH	ZPBC	PALM BEACH
ZGLR	GLEN RIDGE	ZPBG	PALM BEACH GARDENS
ZGOV	GOLF	ZPBS	PALM BEACH SHORES
ZGRC	GREENACRES	ZPSG	PALM SPRINGS
ZGUS	GULF STREAM	ZRIB	RIVIERA BEACH
ZHAE	HAVERHILL	ZRPS	ROYAL PALM BEACH
ZHLD	HIGHLAND BEACH	ZSOB	SOUTH BAY
ZHYP	HYPOLUXO	ZSPB	SOUTH PALM BEACH
ZJUB	JUNO BEACH	ZTEQ	TEQUESTA
ZJUI	JUPITER	ZWEL	WELLINGTON
ZJIC	JUPITER INLET COLONY	ZWLK	WESTLAKE
ZLCS	LAKE CLARKE SHORES	ZWPB	WEST PALM BEACH
ZLPK	LAKE PARK		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCPS</b>	<b>PASCO COUNTY</b>	ZPOR	PORT RICHEY
ZUPS	UNICORP PASCO	ZSAA	SAN ANTONIO
ZDAC	DADE CITY	ZSAL	ST. LEO
ZNPR	NEW PORT RICHEY	ZZEP	ZEPHYRHILLS

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCPI</b>	<b>PINELLAS COUNTY</b>	ZMAB	MADEIRA BEACH
ZUPI	UNICORP PINELLAS	ZNRB	NORTH REDINGTON BEACH
ZBEA	BELLEAIR	ZOLD	OLDSMAR
ZBBH	BELLEAIR BEACH	ZPIP	PINELLAS PARK
ZBBF	BELLEAIR BLUFFS	ZREB	REDINGTON BEACH
ZBES	BELLEAIR SHORE	ZRES	REDINGTON SHORES
ZCWR	CLEARWATER	ZSAH	SAFETY HARBOR
ZDUE	DUNEDIN	ZSEM	SEMINOLE
ZGUL	GULFPORT	ZSOP	SOUTH PASADENA
ZIRB	INDIAN ROCKS BEACH	ZSTP	ST. PETERSBURG
ZINS	INDIAN SHORES	ZSPT	ST. PETE BEACH
ZKEC	KENNETH CITY	ZTAS	TARPON SPRINGS
ZLAR	LARGO	ZTRI	TREASURE ISLAND

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
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<b>ZCPO</b>	<b>POLK COUNTY</b>	ZHIP	HIGHLAND PARK
ZUPO	UNICORP POLK	ZHIC	HILLCREST HEIGHTS
ZAUB	AUBURNDALE	ZLAA	LAKE ALFRED
ZBAT	BARTOW	ZLHM	LAKE HAMILTON
ZDAE	DAVENPORT	ZLWS	LAKE WALES
ZDUD	DUNDEE	ZLAE	LAKELAND
ZEAL	EAGLE LAKE	ZMUL	MULBERRY
ZFMD	FORT MEADE	ZPOC	POLK CITY
ZFRO	FROSTPROOF	ZWIH	WINTER HAVEN
ZHAC	HAINES CITY		

<b>Jurisdiction Z-Code</b>	<b>Description</b>	<b>Jurisdiction Z-Code</b>	<b>Description</b>
<b>ZCPU</b>	<b>PUTNAM COUNTY</b>	ZPAA	PALATKA
ZUPU	UNICORP PUTNAM	ZPOP	POMONA PARK
ZCRS	CRESCENT CITY	ZWEA	WELAKA
ZINT	INTERLACHEN		

<b>Jurisdiction Z-Code</b>	<b>Description</b>	<b>Jurisdiction Z-Code</b>	<b>Description</b>
<b>ZCST</b>	<b>ST. JOHNS COUNTY</b>	ZSAG	ST. AUGUSTINE
ZUST	UNICORP ST. JOHNS	ZSAB	ST. AUGUSTINE BEACH
ZMA2	MARINELAND		

<b>Jurisdiction Z-Code</b>	<b>Description</b>	<b>Jurisdiction Z-Code</b>	<b>Description</b>
<b>ZCSL</b>	<b>ST. LUCIE COUNTY</b>	ZPSL	PORT ST. LUCIE
ZUSL	UNICORP ST. LUCIE	ZSLV	ST. LUCIE VILLAGE
ZFTP	FORT PIERCE		

<b>Jurisdiction Z-Code</b>	<b>Description</b>	<b>Jurisdiction Z-Code</b>	<b>Description</b>
<b>ZCSA</b>	<b>SANTA ROSA COUNTY</b>	ZJAY	JAY
ZUSA	UNICORP SANTA ROSA	ZMIL	MILTON
ZGUB	GULF BREEZE		

<b>Jurisdiction Z-Code</b>	<b>Description</b>	<b>Jurisdiction Z-Code</b>	<b>Description</b>
<b>ZCSR</b>	<b>SARASOTA COUNTY</b>	ZNOP	NORTH PORT
ZUSR	UNICORP SARASOTA	ZSAR	SARASOTA
ZLK2	LONGBOAT KEY	ZVEN	VENICE

<b>Jurisdiction Z-Code</b>	<b>Description</b>	<b>Jurisdiction Z-Code</b>	<b>Description</b>
<b>ZCSE</b>	<b>SEMINOLE COUNTY</b>	ZLON	LONGWOOD
ZUSE	UNICORP SEMINOLE	ZOVI	OVIEDO
ZALM	ALTAMONTE SPRINGS	ZSAF	SANFORD
ZCAS	CASSELBERRY	ZWIS	WINTER SPRINGS
ZLAM	LAKE MARY		

<b>Jurisdiction Z-Code</b>	<b>Description</b>	<b>Jurisdiction Z-Code</b>	<b>Description</b>
<b>ZCSU</b>	<b>SUMTER COUNTY</b>	ZCOL	COLEMAN
ZUSU	UNICORP SUMTER	ZWBS	WEBSTER
ZBUS	BUSHNELL	ZWID	WILDWOOD
ZCEH	CENTER HILL		

<b>Jurisdiction Z-Code</b>	<b>Description</b>	<b>Jurisdiction Z-Code</b>	<b>Description</b>
<b>ZCSW</b>	<b>SUWANNEE COUNTY</b>	ZBRF	BRANFORD
ZUSW	UNICORP SUWANNEE	ZLIV	LIVE OAK

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCTA</b>	<b>TAYLOR COUNTY</b>	ZPER	PERRY
ZUTA	UNICORP TAYLOR		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCUN</b>	<b>UNION COUNTY</b>	ZRAI	RAIFORD
ZUUN	UNICORP UNION	ZWOS	WORTHINGTON SPRINGS
ZLBU	LAKE BUTLER		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCVO</b>	<b>VOLUSIA COUNTY</b>	ZLHN	LAKE HELEN
ZUVO	UNICORP VOLUSIA	ZNSB	NEW SMYRNA BEACH
ZDAB	DAYTONA BEACH	ZOAH	OAK HILL
ZDBS	DAYTONA BEACH SHORES	ZORG	ORANGE CITY
ZDBA	DEBARY	ZORB	ORMOND BEACH
ZDLA	DELAND	ZPIE	PIERSON
ZDET	DELTONA	ZPOI	PONCE INLET
ZEDW	EDGEWATER	ZPOO	PORT ORANGE
ZFB2	FLAGLER BEACH	ZSOD	SOUTH DAYTONA
ZHOH	HOLLY HILL		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCWA</b>	<b>WAKULLA COUNTY</b>	ZSOC	SOPCHOPPY
ZUWA	UNICORP WAKULLA	ZSTM	ST. MARKS

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCWL</b>	<b>WALTON COUNTY</b>	ZFPT	FREEPORT
ZUWL	UNICORP WALTON	ZPAX	PAXTON
ZDEF	DEFUNIAK SPRINGS		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZCWS</b>	<b>WASHINGTON COUNTY</b>	ZEBR	EBRO
ZUWS	UNICORP WASHINGTON	ZVER	VERNON
ZCAY	CARYVILLE	ZWAS	WAUSAU
ZCHP	CHIPLEY		

Jurisdiction Z-Code	Description	Jurisdiction Z-Code	Description
<b>ZGRS</b>	<b>Gross Receipts</b>	<b>ZDTH</b>	<b>Direct-to-Home</b>