

Communications Services Tax

Import File Specifications for Flat File Web Import

Version 8
December 2023

Contents

| | |
|---|----|
| Revisions | 3 |
| 1 Introduction..... | 4 |
| 2 Terms and Conditions..... | 4 |
| 3 Import File Structure | 4 |
| 4 Import File Field Descriptions and Restrictions | 5 |
| 4.1 Record Type 01 “Header Record” | 5 |
| 4.3 Record Type 14 “Schedule 2 – Direct-to-Home Satellite Services” | 6 |
| 4.4 Record Type 11 “Schedule 3 – Direct-to-Home Adjustment” | 7 |
| 4.5 Record Type 12 “Schedule 4 – Adjustments” | 8 |
| 4.6 Record Type 13 “Schedule 5 – Multi-state Credits” | 9 |
| 5 Example Flat File | 10 |
| 6 Contact Information | 11 |
| Appendix A: Field Definitions..... | 12 |
| Appendix B: County and Jurisdiction Codes (Z-codes) | 14 |
| Appendix C: Import File Error Codes..... | 20 |

Revisions

| Version | Description of Change |
|--------------------------|--|
| December 2023: Version 8 | <ol style="list-style-type: none"><li data-bbox="699 296 1013 327">1. Added Revisions page.<li data-bbox="699 331 1479 401">2. Updated Appendix B: County and Jurisdiction Codes (Z-codes) to correct ZLWH Lake Worth Beach.<li data-bbox="699 405 1479 474">3. Updated Appendix B: County and Jurisdiction Codes (Z-codes) to correct ZWLK WestLake.<li data-bbox="699 478 1479 548">4. Updated Appendix B: County and Jurisdiction Codes (Z-codes) to correct ZHAS Hastings.<li data-bbox="699 552 1224 583">5. Modified document for standardization.<li data-bbox="699 588 1045 619">6. Created Revision history. |

1 Introduction

The Florida Department of Revenue (Department) provides dealers with an online application to import communications services tax (CST) return data electronically. Dealers will meet CST electronic return filing requirements by using the file specifications contained in this document to create an output file.

To access the website, go to the Department's File and Pay Taxes, Fees, or Remittances webpage at floridarevenue.com/taxes/filepay. Under the File and Pay Taxes or Fees section, click on "Communications Services Tax," then enter your Department-issued user ID and password (or your Contract Object Number and Business Partner Number) to log in. From there, you can read the information provided on the Bulletin Board and/or click "Next" to start your return.

2 Terms and Conditions

By using the Department's online application to submit return data, the user acknowledges and agrees to the following terms and conditions:

- User is responsible for correctly employing the file import specifications to create an electronic report file.
- User is responsible for generating the output file being imported.
- User agrees to make **NO** configuration changes and/or modifications to the import file specifications. **Note:** Any configuration changes will result in the Department not being able to read the data submitted.
- User agrees that the import file specifications will be used for the sole purpose of converting specific tax information to meet the standard format for importing data to the Department.

3 Import File Structure

The CST import file consists of five record types:

- **Record Type 01 "Header Record"** – Required record type. Contains basic identifying information about the taxpayer, including Federal Employer Identification Number (FEIN), Business Partner Number, and Contract Object Number.
- **Record Type 10 "State, Gross Receipts, and Local Taxes"** – Only one per county allowed per filing. Contains information regarding the filing period, taxable sales, state/gross receipts, and local taxes due per jurisdiction.
- **Record Type 14 "Direct-to-Home Satellite Services"** – Only ONE record type 14 is allowed per filing period. Contains information regarding the filing period, taxable sales, and tax due.
- **Record Type 11 "Direct-to-Home Adjustment"** – Contains information regarding the filing period, net change in taxable sales, and collection allowance adjustment along with penalty and interest amounts.
- **Record Type 12 "Adjustments"** – Contains information regarding the filing period, Z-code, net change in taxable sales, collection allowance adjustment, and penalty and interest amounts.
- **Record Type 13 "Multi-state Credits"** – Contains information regarding the filing period, Z-code, state tax, local tax, gross receipts, and/or direct-to-home satellite credits.
- **Record Type 99 "Trailer Record"** – Required record type. Must be the last line in the import file. If any information, including blank lines or spaces, follows the trailer record, users will encounter an error.

4 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 three possible character types:

- N = numerical characters only
- A = alpha characters only
- X = alphanumeric and special characters allowed. In this import specification, it is used to refer to positive (+) or negative (-) signs associated with numerical amounts.

4.1 Record Type 01 “Header Record”

| Field Name | Position # | Character Type | Length | Description |
|---|------------|----------------|--------|--|
| Record Type | 1-2 | N | 2 | Must contain 01 (zero, one) only |
| Filler | 3-6 | N | 4 | Fill with four zeros (0000) |
| Tax Category | 7-8 | N | 2 | Numerical designation for CST. Must contain 63 (six, three) only. |
| Filler | 9-12 | N | 4 | Fill with four zeros (0000) |
| Federal Employer Identification Number (FEIN) | 13-21 | N | 9 | Federal employer identification number (FEIN) for the company/entity filing the return |
| Filler | 22-25 | N | 4 | Fill with four zeros (0000) |
| Business Partner Number | 26-35 | N | 10 | Business partner number. See page 15 (Q) for more information |
| Filler | 36-39 | N | 4 | Fill with four zeros (0000) |
| Contract Object Number | 40-51 | N | 12 | Contract object number. See page 15 (R) for more information. |

4.2 Record Type 10 “Schedule 1 – State, Gross Receipts, and Local Taxes”

| Field Name | Position # | Character Type | Length | Description |
|------------------------------|------------|----------------|--------|---|
| Record Type | 1-2 | N | 2 | Must contain 10 (one, zero) only |
| Filler | 3-6 | N | 4 | Fill with four zeros (0000) |
| Tax Category | 7-8 | N | 2 | Numerical designation for CST. Must contain 63 (six, three) only. |
| Filler | 9-12 | N | 4 | Fill with four zeros (0000) |
| Collection Period Begin Date | | | | |
| Year | 13-16 | N | 4 | Collection period begin year (YYYY format) |
| Month | 17-18 | N | 2 | Collection period begin month (MM format) |
| Day | 19-20 | N | 2 | Collection period begin day (DD format) |
| Filler | 21-24 | N | 4 | Fill with four zeros (0000) |
| Collection Period End Date | | | | |
| Year | 25-28 | N | 4 | Collection period end year (YYYY format) |
| Month | 29-30 | N | 2 | Collection period end month (MM format) |
| Day | 31-32 | N | 2 | Collection period end day (DD format) |
| Filler | 33-36 | N | 4 | Fill with four zeros (0000) |

| Field Name | Position # | Character Type | Length | Description |
|---|------------|----------------|--------|---|
| Z-code | 37-40 | X | 4 | Code used to designate a county, jurisdiction, or gross receipts. See page 11 (A) for more information. |
| Filler | 41-44 | N | 4 | Fill with four zeros (0000) |
| Taxable Sales | 45-55 | N | 11 | Taxable Sales, see page 11 (B) |
| Taxable Sales Sign | 56-56 | X | 1 | Taxable Sales Sign, see page 12 (S) |
| Filler | 57-60 | N | 4 | Fill with four zeros (0000) |
| State/Gross Receipts/Local Taxes Due | 61-71 | N | 11 | State/Gross Receipts/Local Taxes Due, see page 11 (C) |
| State/Gross Receipts/Local Taxes Due Sign | 72-72 | X | 1 | State/Gross Receipts/Local Taxes Due Sign, see page 12 (S) |

- **NOTE #1:** Send only one Record Type 10 for each county, jurisdiction, and/or gross receipt reported.
- **NOTE #2:** You may not include Record Type 10 entries for multiple collection periods in the same file.

4.3 Record Type 14 “Schedule 2 – Direct-to-Home Satellite Services”

| Field Name | Position # | Character Type | Length | Description |
|------------------------------|------------|----------------|--------|---|
| Record Type | 1-2 | N | 2 | Must contain 14 (one, four) only |
| Filler | 3-6 | N | 4 | Fill with four zeros (0000) |
| Tax Category | 7-8 | N | 2 | Numerical designation for CST. Must contain 63 (six, three) only. |
| Filler | 9-12 | N | 4 | Fill with four zeros (0000) |
| Collection Period Begin Date | | | | |
| Year | 13-16 | N | 4 | Collection period begin year (YYYY format) |
| Month | 17-18 | N | 2 | Collection period begin month (MM format) |
| Day | 19-20 | N | 2 | Collection period begin day (DD format) |
| Filler | 21-24 | N | 4 | Fill with four zeros (0000) |
| Collection Period End Date | | | | |
| Year | 25-28 | N | 4 | Collection period end year (YYYY format) |
| Month | 29-30 | N | 2 | Collection period end month (MM format) |
| Day | 31-32 | N | 2 | Collection period end day (DD format) |
| Filler | 33-36 | N | 4 | Fill with four zeros (0000) |
| Taxable Sales | 37-47 | N | 11 | Taxable Sales, see page 11 (D) |
| Taxable Sales Sign | 48-48 | X | 1 | Taxable Sales Sign, see page 12 (S) |
| Filler | 49-52 | N | 4 | Fill with four zeros (0000) |
| Tax Due | 53-63 | N | 11 | Tax Due, see page 11 (E) |
| Tax Due Sign | 64-64 | X | 1 | Tax Due Sign, see page 12 (S) |

- **NOTE:** You may not include multiple Record Type 14 entries in the same file.

4.4 Record Type 11 “Schedule 3 – Direct-to-Home Adjustment”

| Field Name | Position # | Character Type | Length | Description |
|--|------------|----------------|--------|---|
| Record Type | 1-2 | N | 2 | Must contain 11 (one, one) only. |
| Filler | 3-6 | N | 4 | Fill with four zeros (0000) |
| Tax Category | 7-8 | N | 2 | Numerical designation for CST. Must contain 63 (six, three) only. |
| Filler | 9-12 | N | 4 | Fill with four zeros (0000) |
| Collection Period Begin Date | | | | |
| Year | 13-16 | N | 4 | Collection period begin year (YYYY format) |
| Month | 17-18 | N | 2 | Collection period begin month (MM format) |
| Day | 19-20 | N | 2 | Collection period begin day (DD format) |
| Filler | 21-24 | N | 4 | Fill with four zeros (0000) |
| Collection Period End Date | | | | |
| Year | 25-28 | N | 4 | Collection period end year (YYYY format) |
| Month | 29-30 | N | 2 | Collection period end month (MM format) |
| Day | 31-32 | N | 2 | Collection period end day (DD format) |
| Filler | 33-36 | N | 4 | Fill with four zeros (0000) |
| Net Change in Taxable Sales | 37-47 | N | 11 | Net Change in Taxable Sales, see page 11 (F) |
| Net Change in Taxable Sales Sign | 48-48 | X | 1 | Net Change in Taxable Sales Sign, see page 12 (T) |
| Filler | 49-52 | N | 4 | Fill with four zeros (0000) |
| Collection Allowance Adjustment | 53-63 | N | 11 | Collection Allowance adjustment, see page 11 (G) |
| Collection Allowance Adjustment Sign | 64-64 | X | 1 | Collection Allowance Adjustment Sign, see page 12 (S) |
| Filler | 65-68 | N | 4 | Fill with four zeros (0000) |
| Adjustment Amount (Tax Collected) | 69-79 | N | 11 | Adjustment Amount (Tax Collected), see page 11 (H) |
| Adjustment Amount (Tax Collected) Sign | 80-80 | X | 1 | Adjustment Amount (Tax Collection), see page 12 (T) |
| Filler | 81-84 | N | 4 | Fill with four zeros (0000) |
| Penalty Amount | 85-95 | N | 11 | Penalty Amount, see page 11 (I) |
| Penalty Amount Sign | 96-96 | X | 1 | Penalty Amount Sign, see page 12 (S) |
| Filler | 97-100 | N | 4 | Fill with four zeros (0000) |
| Interest Amount | 101-111 | N | 11 | Interest Amount, see page 11 (J) |
| Interest Amount Sign | 112-112 | X | 1 | Interest Amount, see page 12 (S) |

4.5 Record Type 12 “Schedule 4 – Adjustments”

| Field Name | Position # | Character Type | Length | Description |
|--|------------|----------------|--------|---|
| Record Type | 1-2 | N | 2 | Must contain 12 (one, two) only. |
| Filler | 3-6 | N | 4 | Fill with four zeros (0000) |
| Tax Category | 7-8 | N | 2 | Numerical designation for CST. Must contain 63 (six, three) only. |
| Filler | 9-12 | N | 4 | Fill with four zeros (0000) |
| Collection Period Begin Date | | | | |
| Year | 13-16 | N | 4 | Collection period begin year (YYYY format) |
| Month | 17-18 | N | 2 | Collection period begin month (MM format) |
| Day | 19-20 | N | 2 | Collection period begin day (DD format) |
| Filler | 21-24 | N | 4 | Fill with four zeros (0000) |
| Collection Period End Date | | | | |
| Year | 25-28 | N | 4 | Collection period end year (YYYY format) |
| Month | 29-30 | N | 2 | Collection period end month (MM format) |
| Day | 31-32 | N | 2 | Collection period end day (DD format) |
| Filler | 33-36 | N | 4 | Fill with four zeros (0000) |
| Z-code | 37-40 | A | 4 | County, jurisdiction, and/or gross receipts z-code. See page 14 (A) for more information. |
| Filler | 41-44 | N | 4 | Fill with four zeros (0000) |
| Net Change in Taxable Sales | 45-55 | N | 11 | Net Change to Taxable Sales, see page 11 (K) |
| Net Change in Taxable Sales Sign | 56-56 | X | 1 | Net Change in Taxable Sales Sign, see page 12 (T) |
| Filler | 57-60 | N | 4 | Fill with four zeros (0000) |
| Collection Allowance Adjustment | 61-71 | N | 11 | Collection Allowance Adjustment, see page 11 (L) |
| Collection Allowance Adjustment Sign | 72-72 | X | 1 | Collection Allowance Adjustment Sign, see page 12 (S) |
| Filler | 73-76 | N | 4 | Fill with four zeros (0000) |
| Adjustment Amount (Tax Collected) | 77-87 | N | 11 | Adjustment Amount (Tax Collected), see page 11 (M) |
| Adjustment Amount (Tax Collected) Sign | 88-88 | X | 1 | Adjustment Amount (Tax Collected) sign, see page 12 (T) |
| Filler | 89-92 | N | 4 | Fill with four zeros (0000) |
| Penalty Amount | 93-103 | N | 11 | Penalty Amount, see page 11 (N) |
| Penalty Amount Sign | 104-104 | X | 1 | Penalty Amount Sign, see page 12 (S) |
| Filler | 105-108 | N | 4 | Fill with four zeros (0000) |
| Interest Amount | 109-119 | N | 11 | Interest Amount, see page 11 (O) |
| Interest Amount Sign | 120-120 | X | 1 | Interest Amount Sign, see page 12 (S) |

NOTE: Send one “Record Type 12” for each county, jurisdiction, and/or gross receipt reported.

4.6 Record Type 13 “Schedule 5 – Multi-state Credits”

| Field Name | Position # | Character Type | Length | Description |
|---|------------|----------------|--------|--|
| Record Type | 1-2 | N | 2 | Must contain 13 (one, three) only. |
| Filler | 3-6 | N | 4 | Fill with four zeros (0000) |
| Tax Category | 7-8 | N | 2 | Numerical designation for CST. Must contain 63 (six, three) only. |
| Filler | 9-12 | N | 4 | Fill with four zeros (0000) |
| Collection Period Begin Date | | | | |
| Year | 13-16 | N | 4 | Collection period begin year (YYYY format) |
| Month | 17-18 | N | 2 | Collection period begin month (MM format) |
| Day | 19-20 | N | 2 | Collection period begin day (DD format) |
| Filler | 21-24 | N | 4 | Fill with four zeros (0000) |
| Collection Period End Date | | | | |
| Year | 25-28 | N | 4 | Collection period end year (YYYY format) |
| Month | 29-30 | N | 2 | Collection period end month (MM format) |
| Day | 31-32 | N | 2 | Collection period end day (DD format) |
| Filler | 33-36 | N | 4 | Fill with four zeros (0000) |
| Z-code | 37-40 | A | 4 | County, jurisdiction, and/or gross receipts z-code. See page 14 (A) for more information. |
| Filler | 41-44 | N | 4 | Fill with four zeros (0000) |
| State Tax, Local Tax, Gross Receipts, or Direct-to-Home Satellite Credit | 45-55 | N | 11 | State Tax, Local Tax, Gross Receipts, or Direct-to-Home-Satellite Credit, see page 11 (P) |
| State Tax, Local Tax, Gross Receipts, or Direct-to-Home Satellite Credit Sign | 56-56 | X | 1 | State Tax, Local Tax, Gross Receipts, or Direct-to-Home-Satellite Credit Sign, see page 12 (U) |

4.7 Record Type 99 “Trailer Record”

| Field Name | Position # | Character Type | Length | Description |
|---|------------|----------------|--------|--|
| Record Type | 1-2 | N | 2 | Must contain 99 (nine, nine) only |
| Filler | 3-6 | N | 4 | Fill with four zeros (0000) |
| Tax Category | 7-8 | N | 2 | Numerical designation for CST. Must contain 63 (six, three) only. |
| Filler | 9-12 | N | 4 | Fill with four zeros (0000) |
| Federal Employer Identification Number (FEIN) | 13-21 | N | 9 | Federal employer identification number (FEIN) for the company/entity filing the return |
| Filler | 22-25 | N | 4 | Fill with four zeros (0000) |
| Business Partner Number | 26-35 | N | 10 | Business partner number. See page 15 (Q) for more information. |
| Filler | 36-39 | N | 4 | Fill with four zeros (0000) |
| Contract Object Number | 40-51 | N | 12 | Contract object number. See page 15 (R) for more information. |

5 Example Flat File

```
0100006300009999999999000099999999990000000012345678
100000630000201810010000201810310000ZCLK000000001300000+0000000000088400+
100000630000201810010000201810310000ZEUS000000001000000+000000000005820+
100000630000201810010000201810310000ZFRP000000001000000+000000000005820+
100000630000201810010000201810310000ZGRO000000001000000+000000000005820+
100000630000201810010000201810310000ZHIH000000001000000+000000000005820+
100000630000201810010000201810310000ZLAD000000001000000+000000000005820+
100000630000201810010000201810310000ZLES000000001000000+000000000005820+
100000630000201810010000201810310000ZMAS000000001000000+000000000005820+
100000630000201810010000201810310000ZMIN000000001000000+000000000005820+
100000630000201810010000201810310000ZMOT000000001000000+000000000005700+
100000630000201810010000201810310000ZMDT000000001000000+000000000005820+
100000630000201810010000201810310000ZTAV000000001000000+000000000005920+
100000630000201810010000201810310000ZMAT000000001000000+000000000005820+
100000630000201810010000201810310000ZCLR000000001000000+000000000005820+
100000630000201810010000201810310000ZGRS000000001300000+000000000030810+
14000063000020181001000020181031000001250003500+000000164625461+
11000063000020180901000020180930000000050000000-000000000049388+000000006535600-000000000000000+000000000000000+
120000630000201808010000201808310000ZCLK00000000100000+000000000000000+000000000006800+000000000005000+000000000001500+
120000630000201808010000201808310000ZCLR00000000100000+000000000000000+000000000005820+000000000000000+000000000000000+
120000630000201808010000201808310000ZLES00000000100000+000000000000000+000000000005820+000000000000000+000000000000000+
120000630000201809010000201809300000ZCLK00000000100000+000000000000000+000000000006800+000000000000000+000000000000000+
120000630000201809010000201809300000ZCLR00000000100000+000000000000000+000000000005820+000000000000000+000000000000000+
120000630000201809010000201809300000ZLES00000000100000+000000000000000+000000000005820+000000000000000+000000000000000+
130000630000201809010000201809300000ZDTH000000050000000-
9900006300009999999999000099999999990000000012345678
```

The above image is a complete example of a communications services tax (CST) import file. To obtain the example in a text file, please send an email to DORGTA@floridarevenue.com.

6 Contact Information

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

- **TECHNICAL ISSUES:**
 - dorgta@floridarevenue.com
 - **SUBJECT LINE:** Communications Services Tax Import File

- **TAXPAYER ASSISTANCE:**
 - 850-488-6800

- **FLORIDA DEPARTMENT OF REVENUE WEBSITE:**
 - floridarevenue.com

- **STATE OF FLORIDA WEBSITE:**
 - myflorida.com

Appendix A: Field Definitions

- A. **Z-code:** Code that represents the jurisdiction, county, or gross receipts tax. Refer to the included Z-code List (starting on page 17) for the appropriate code. For gross receipts tax, use code “ZGRS.”
- B. **Taxable Sales (Schedule 1):** Taxable sales for the county, local, or gross receipts tax for the corresponding Z-code. For gross receipts tax, use code “ZGRS.” The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- C. **Tax Due (Schedule 1):** Tax due for the county, local, or gross receipts tax for the corresponding Z-code. For gross receipts tax, use code “ZGRS.” The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- D. **Taxable Sales (Schedule 2):** Total taxable sales of direct-to-home satellite communications services. The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- E. **Tax Due (Schedule 2):** Total communications services tax due for direct-to-home satellite taxable sales. The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- F. **Net Change in Taxable Sales (Schedule 3):** Amount of taxable sales being added or deleted from a transaction that was previously reported. The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- G. **Collection Allowance Adjustment (Schedule 3):** Amount of adjusted collection allowance – only if there is a decrease in taxable sales. The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- H. **Adjustment Amount (Tax Collected) (Schedule 3):** Amount of adjusted tax collected. The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- I. **Penalty Amount:** Penalty is due on all adjustments that result in an increase in tax due. See DR-700016 instructions for details. The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- J. **Interest Amount:** Interest is due on all adjustments that result in an increase in tax due. See DR-700016 instructions for details. The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- K. **Net Change in Taxable Sales (Schedule 4):** Amount of taxable sales being added or deleted from a transaction that was previously reported according to Z-code. For gross receipts tax, use code “ZGRS.” The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- L. **Collection Allowance Adjustment (Schedule 4):** Amount of adjusted collection allowance – only if there is a decrease in taxable sales according to Z-code. For gross receipts tax, use code “ZGRS.” The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- M. **Adjustment Amount (Tax Collected) (Schedule 4):** Amount of adjusted tax collected according to Z-code. For gross receipts tax, use code “ZGRS.” The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- N. **Penalty Amount (Schedule 4):** Enter penalty due per Z-code. Refer to DR-700016 for details. For gross receipts tax, use code “ZGRS.” The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- O. **Interest Amount (Schedule 4):** Enter interest due per Z-code. Refer to DR-700016 for details. For gross receipts tax, use code “ZGRS.” The amount in this field contains two implied decimals. Ex: 20000 = \$200.00
- P. **State Tax, Local Tax, Gross Receipts, or Direct-to-Home Satellite Credit:** Amount of the eligible local, state, gross receipts tax, or direct-to-home satellite services multi-state credit according to Z-code. For gross receipts tax, use code “ZGRS.” For direct-to-home, use code “ZDTH.” The amount in this field contains two implied decimals. Ex: 20000 = \$200.00

- Q. **Business Partner Number (BPN):** Business Partner Number assigned by the Department of Revenue. If the number does not take up all characters within the field, it must be padded with zeros. Ex: BPN 123456789 must be entered as 0123456789 to be considered valid.
- R. **Contract Object (CO) Number:** Contract Object (CO) Number assigned by the Department of Revenue. The CO field must contain 12 characters and should be padded with zeroes. Ex: CO Number 12345678 must be entered as 000012345678 to be considered valid.
- S. **Sign (Schedules 1-4):** User must insert a positive (+) or blank space accompanying taxable sales, tax due, collection adjustment amount, penalty, and/or interest amounts.
- T. **Sign (Schedules 3 and 4):** "+" or space = positive; "-" = negative (credit)
- U. **Sign (Schedule 5):** State Tax, Local Tax, Gross Receipts, or Direct-to-Home Satellite Credit must be negative (-).

Appendix B: County and Jurisdiction Codes (Z-codes)

| County Code | Jurisdiction Code | Description |
|-------------|-------------------|---------------------|
| ZCAL | | ALACHUA COUNTY |
| | ZUAL | UNINCORP ALACHUA |
| | ZALA | ALACHUA |
| | ZARC | ARCHER |
| | ZGAI | GAINESVILLE |
| | ZHAW | HAWTHORNE |
| | ZHIG | HIGH SPRINGS |
| | ZLAC | LA CROSSE |
| | ZMIC | MICANOPY |
| | ZNEW | NEWBERRY |
| | ZWAL | WALDO |
| ZCBA | | BAKER COUNTY |
| | ZUBA | UNINCORP BAKER |
| | ZGSM | GLEN ST. MARY |
| | ZMAC | MACCLENNY |
| ZCBY | | BAY COUNTY |
| | ZUBY | UNINCORP BAY |
| | ZCLL | CALLAWAY |
| | ZLYN | LYNN HAVEN |
| | ZMEX | MEXICO BEACH |
| | ZPAN | PANAMA CITY |
| | ZPAR | PARKER |
| | ZPCB | PANAMA CITY BEACH |
| | ZSPR | SPRINGFIELD |
| ZCBR | | BRADFORD COUNTY |
| | ZUBR | UNINCORP BRADFORD |
| | ZBRO | BROOKER |
| | ZHAM | HAMPTON |
| | ZLAW | LAWTEY |
| | ZSTA | STARKE |
| ZCBE | | BREVARD COUNTY |
| | ZUBE | UNINCORP BREVARD |
| | ZCAP | CAPE CANAVERAL |
| | ZCOB | COCOA BEACH |
| | ZCOC | COCOA |
| | ZGVK | GRANT-VALKARIA |
| | ZIHB | INDIAN HARBOR BEACH |
| | ZIND | INDIALANTIC |
| | ZMAL | MALABAR |
| | ZMEB | MELBOURNE BEACH |
| | ZMEL | MELBOURNE |
| | ZMEV | MELBOURNE VILLAGE |
| | ZPAB | PALM BAY |
| | ZPAS | PALM SHORES |
| | ZROC | ROCKLEDGE |

| County Code | Jurisdiction Code | Description |
|-------------|-------------------|-----------------------------------|
| | | (BREVARD COUNTY CONTINUED) |
| | ZSAT | SATELLITE BEACH |
| | ZTIT | TITUSVILLE |
| | ZWEB | WEST MELBOURNE |
| ZCBO | | BROWARD COUNTY |
| | ZUBO | UNINCORP BROWARD |
| | ZCCK | COCONUT CREEK |
| | ZCOO | COOPER CITY |
| | ZCSP | CORAL SPRINGS |
| | ZDAN | DANIA |
| | ZDAV | DAVIE |
| | ZDEE | DEERFIELD BEACH |
| | ZFTL | FORT LAUDERDALE |
| | ZHAL | HALLANDALE BEACH |
| | ZHIB | HILLSBORO BEACH |
| | ZHOL | HOLLYWOOD |
| | ZLAL | LAUDERDALE LAKES |
| | ZLAU | LAUDERHILL |
| | ZLBS | LAUDERDALE-BY-SEA |
| | ZLIG | LIGHTHOUSE POINT |
| | ZLLV | LAZY LAKE |
| | ZMAR | MARGATE |
| | ZMIR | MIRAMAR |
| | ZNOL | NORTH LAUDERDALE |
| | ZOAK | OAKLAND PARK |
| | ZPAK | PARKLAND |
| | ZPBP | PEMBROKE PINES |
| | ZPEM | PEMBROKE PARK |
| | ZPLA | PLANTATION |
| | ZPOM | POMPANO BEACH |
| | ZSRL | SEA RANCH LAKES |
| | ZSUN | SUNRISE |
| | ZSWR | SOUTHWEST RANCHES |
| | ZTAM | TAMARAC |
| | ZWES | WESTON |
| | ZWIM | WILTON MANORS |
| | ZWPK | WEST PARK |
| ZCCA | | CALHOUN COUNTY |
| | ZUCA | UNINCORP CALHOUN |
| | ZALT | ALTHA |
| | ZBLO | BLOUNTSTOWN |
| ZCCH | | CHARLOTTE COUNTY |
| | ZUCH | UNINCORP CHARLOTTE |
| | ZPUG | PUNTA GORDA |

| County Code | Jurisdiction Code | Description |
|-------------|-------------------|-------------------------------------|
| ZCCI | | CITRUS COUNTY |
| | ZUCI | UNINCORP CITRUS |
| | ZCRR | CRYSTAL RIVER |
| | ZINV | INVERNESS |
| ZCCL | | CLAY COUNTY |
| | ZUCL | UNINCORP CLAY |
| | ZGCS | GREEN COVE SPRINGS |
| | ZKEH | KEYSTONE HEIGHTS |
| | ZORP | ORANGE PARK |
| | ZPEF | PENNEY FARMS |
| ZCCO | | COLLIER COUNTY |
| | ZUCO | UNINCORP COLLIER |
| | ZEVE | EVERGLADES |
| | ZMAI | MARCO ISLAND |
| | ZNAP | NAPLES |
| ZCCU | | COLUMBIA COUNTY |
| | ZUCU | UNINCORP COLUMBIA |
| | ZFTW | FORT WHITE |
| | ZLAK | LAKE CITY |
| ZCDE | | DESOTO COUNTY |
| | ZUDE | UNINCORP DESOTO |
| | ZARA | ARCADIA |
| ZCDI | | DIXIE COUNTY |
| | ZUDI | UNINCORP DIXIE |
| | ZCRC | CROSS CITY |
| | ZHOB | HORSESHOE BEACH |
| ZCDU | | DUVAL COUNTY |
| | | (DUVAL HAS NO UNINCORPORATED AREA.) |
| | ZATB | ATLANTIC BEACH |
| | ZBAD | BALDWIN |
| | ZJAB | JACKSONVILLE BEACH |
| | ZJAD | JAX DUVAL |
| | ZNEB | NEPTUNE BEACH |
| ZCES | | ESCAMBIA COUNTY |
| | ZUES | UNINCORP ESCAMBIA |
| | ZCEN | CENTURY |
| | ZPEN | PENSACOLA |
| ZCFL | | FLAGLER COUNTY |
| | ZUFL | UNINCORP FLAGLER |
| | ZBEB | BEVERLY BEACH |
| | ZBUN | BUNNELL |
| | ZFB1 | FLAGLER BEACH (1) |
| | ZMA1 | MARINELAND (1) |
| | ZPAC | PALM COAST |

| County Code | Jurisdiction Code | Description |
|-------------|-------------------|---------------------------|
| ZCFR | | FRANKLIN COUNTY |
| | ZUFR | UNINCORP FRANKLIN |
| | ZAPA | APALACHICOLA |
| | ZCAR | CARRABELLE |
| ZCGA | | GADSDEN COUNTY |
| | ZUGA | UNINCORP GADSDEN |
| | ZCHT | CHATTAHOOCHEE |
| | ZGRE | GREENSBORO |
| | ZGRT | GRETNA |
| | ZHAV | HAVANA |
| | ZMID | MIDWAY |
| | ZQUI | QUINCY |
| ZCGI | | GILCHRIST COUNTY |
| | ZUGI | UNINCORP GILCHRIST |
| | ZBEL | BELL |
| | ZFS1 | FANNING SPRINGS (1) |
| | ZTRE | TRENTON |
| ZCGL | | GLADES COUNTY |
| | ZUGL | UNINCORP GLADES |
| | ZMOH | MOORE HAVEN |
| ZCGU | | GULF COUNTY |
| | ZUGU | UNINCORP GULF |
| | ZPSJ | PORT ST. JOE |
| | ZWEW | WEWAHITCHKA |
| ZCHA | | HAMILTON COUNTY |
| | ZUHA | UNINCORP HAMILTON |
| | ZJAS | JASPER |
| | ZJEN | JENNINGS |
| | ZWHS | WHITE SPRINGS |
| ZCHR | | HARDEE COUNTY |
| | ZUHR | UNINCORP HARDEE |
| | ZBOW | BOWLING GREEN |
| | ZWAU | WAUCHULA |
| | ZZOL | ZOLFO SPRINGS |
| ZCHE | | HENDRY COUNTY |
| | ZUHE | UNINCORP HENDRY |
| | ZCLW | CLEWISTON |
| | ZLAB | LABELLE |
| ZCHN | | HERNANDO COUNTY |
| | ZUHN | UNINCORP HERNANDO |
| | ZBRK | BROOKSVILLE |
| | ZWEE | WEEKI WACHEE ¹ |

¹ Weeki Wachee: For applied periods after 4/1/2020, please use ZUHN for Unincorporated Hernando.

| County Code | Jurisdiction Code | Description |
|-------------|-------------------|-----------------------|
| ZCHI | | HIGHLANDS COUNTY |
| | ZUHI | UNINCORP HIGHLANDS |
| | ZAVP | AVON PARK |
| | ZLAP | LAKE PLACID |
| | ZSEB | SEBRING |
| ZCHL | | HILLSBOROUGH COUNTY |
| | ZUHL | UNINCORP HILLSBOROUGH |
| | ZPLC | PLANT CITY |
| | ZTAP | TAMPA |
| | ZTET | TEMPLE TERRACE |
| ZCHO | | HOLMES COUNTY |
| | ZUHO | UNINCORP HOLMES |
| | ZBON | BONIFAY |
| | ZEST | ESTO |
| | ZNOA | NOMA |
| | ZPDL | PONCE DE LEON |
| | ZWET | WESTVILLE |
| ZCIN | | INDIAN RIVER COUNTY |
| | ZUIN | UNINCORP INDIAN RIVER |
| | ZFEL | FELLSMERE |
| | ZIRS | INDIAN RIVER SHORES |
| | ZORC | ORCHID |
| | ZSEA | SEBASTIAN |
| | ZVEB | VERO BEACH |
| ZCJA | | JACKSON COUNTY |
| | ZUJA | UNINCORP JACKSON |
| | ZALF | ALFORD |
| | ZBAS | BASCOM |
| | ZCAM | CAMPBELLTON |
| | ZCOT | COTTONDALE |
| | ZGRA | GRACEVILLE |
| | ZGRN | GREENWOOD |
| | ZGRR | GRAND RIDGE |
| | ZJAO | JACOB CITY |
| | ZMAN | MARIANNA |
| | ZMAO | MALONE |
| | ZSNE | SNEADS |
| ZCJE | | JEFFERSON COUNTY |
| | ZUJE | UNINCORP JEFFERSON |
| | ZMON | MONTICELLO |
| ZCLA | | LAFAYETTE COUNTY |
| | ZULA | UNINCORP LAFAYETTE |
| | ZMAY | MAYO |
| ZCLK | | LAKE COUNTY |
| | ZULK | UNINCORP LAKE |
| | ZAST | ASTATULA |
| | ZCLR | CLERMONT |

| County Code | Jurisdiction Code | Description |
|-------------|-------------------|--------------------------------|
| | | (LAKE COUNTY CONTINUED) |
| | ZEUS | EUSTIS |
| | ZFRP | FRUITLAND PARK |
| | ZGRO | GROVELAND |
| | ZHIH | HOWEY-IN-THE-HILLS |
| | ZLAD | LADY LAKE |
| | ZLES | LEESBURG |
| | ZMAS | MASCOTTE |
| | ZMAT | UMATILLA |
| | ZMDT | MOUNT DORA |
| | ZMIN | MINNEOLA |
| | ZMOT | MONTVERDE |
| | ZTAV | TAVARES |
| ZCLE | | LEE COUNTY |
| | ZULE | UNINCORP LEE |
| | ZBOS | BONITA SPRINGS |
| | ZCAC | CAPE CORAL |
| | ZESO | ESTERO |
| | ZFMB | FORT MYERS BEACH |
| | ZFTM | FORT MYERS |
| | ZSAN | SANIBEL |
| ZCLO | | LEON COUNTY |
| | ZULO | UNINCORP LEON |
| | ZTAL | TALLAHASSEE |
| ZCLV | | LEVY COUNTY |
| | ZULV | UNINCORP LEVY |
| | ZBRN | BRONSON |
| | ZCEK | CEDAR KEY |
| | ZCHF | CHIEFLAND |
| | ZFS2 | FANNING SPRINGS (2) |
| | ZING | INGLIS |
| | ZOTT | OTTER CREEK |
| | ZWIL | WILLISTON |
| | ZYAN | YANKEETOWN |
| ZCLI | | LIBERTY COUNTY |
| | ZULI | UNINCORP LIBERTY |
| | ZBRI | BRISTOL |
| ZCMA | | MADISON COUNTY |
| | ZUMA | UNINCORP MADISON |
| | ZGRV | GREENVILLE |
| | ZLEE | LEE |
| | ZMAD | MADISON |
| ZCMN | | MANATEE COUNTY |
| | ZUMN | UNINCORP MANATEE |
| | ZANM | ANNA MARIA |
| | ZBRA | BRADENTON |
| | ZBRB | BRADENTON EACH |

| County Code | Jurisdiction Code | Description |
|-----------------------------------|-------------------|-------------------------|
| (MANATEE COUNTY CONTINUED) | | |
| | ZHBH | HOLMES BEACH |
| | ZLK1 | LONGBOAT KEY (1) |
| | ZPAL | PALMETTO |
| ZCMR | | MARION COUNTY |
| | ZUMR | UNINCORP MARION |
| | ZBEE | BELLEVIEW |
| | ZDUN | DUNNELLON |
| | ZMCI | MCINTOSH |
| | ZOCA | OCALA |
| | ZRED | REDDICK |
| ZCMT | | MARTIN COUNTY |
| | ZUMT | UNINCORP MARTIN |
| | ZIDT | INDIANTOWN (VILLAGE OF) |
| | ZJUP | JUPITER ISLAND |
| | ZOBP | OCEAN BREEZE PARK |
| | ZSEP | SEWALLS POINT |
| | ZSTU | STUART |
| ZCMD | | MIAMI-DADE COUNTY |
| | ZUMD | UNINCORP MIAMI-DADE |
| | ZAVE | AVENTURA |
| | ZBAH | BAL HARBOUR |
| | ZBHI | BAY HARBOUR ISLANDS |
| | ZBIS | BISCAYNE PARK |
| | ZCOG | CORAL GABLES |
| | ZCUT | CUTLER BAY |
| | ZDOR | DORAL |
| | ZELP | EL PORTAL |
| | ZFLC | FLORIDA CITY |
| | ZGOB | GOLDEN BEACH |
| | ZHGN | HIALEAH GARDENS |
| | ZHIA | HIALEAH |
| | ZHOM | HOMESTEAD |
| | ZICV | INDIAN CREEK VILLAGE |
| | ZKEB | KEY BISCAYNE |
| | ZMED | MEDLEY |
| | ZMIA | MIAMI |
| | ZMIB | MIAMI BEACH |
| | ZMIG | MIAMI GARDENS |
| | ZMIS | MIAMI SHORES VILLAGE |
| | ZMLK | MIAMI LAKES |
| | ZMSP | MIAMI SPRINGS |
| | ZNMB | NORTH MIAMI BEACH |
| | ZNOB | NORTH BAY VILLAGE |
| | ZNOM | NORTH MIAMI |
| | ZOPA | OPA LOCKA |
| | ZPAM | PALMETTO BAY |

| County Code | Jurisdiction Code | Description |
|--------------------------------------|-------------------|---------------------|
| (MIAMI-DADE COUNTY CONTINUED) | | |
| | ZPIN | PINECREST |
| | ZSIB | SUNNY ISLES BEACH |
| | ZSOM | SOUTH MIAMI |
| | ZSUR | SURFSIDE |
| | ZSWE | SWEETWATER |
| | ZVIG | VIRGINIA GARDENS |
| | ZWEM | WEST MIAMI |
| ZCMO | | MONROE COUNTY |
| | ZUMO | UNINCORP MONROE |
| | ZISA | ISLAMORADA |
| | ZKCB | KEY COLONY BEACH |
| | ZKEW | KEY WEST |
| | ZLAY | LAYTON |
| | ZMAA | MARATHON |
| ZCNA | | NASSAU COUNTY |
| | ZUNA | UNINCORP NASSAU |
| | ZCAA | CALLAHAN |
| | ZFER | FERNANDINA BEACH |
| | ZHII | HILLIARD |
| ZCOK | | OKALOOSA COUNTY |
| | ZUOK | UNINCORP OKALOOSA |
| | ZCIB | CINCO BAYOU |
| | ZCRE | CRESTVIEW |
| | ZDES | DESTIN |
| | ZFWB | FORT WALTON BEACH |
| | ZLAH | LAUREL HILL |
| | ZMAE | MARY ESTHER |
| | ZNIC | NICEVILLE |
| | ZSHA | SHALIMAR |
| | ZVAL | VALPARAISO |
| ZCOE | | OKEECHOBEE COUNTY |
| | ZUOE | UNINCORP OKEECHOBEE |
| | ZOKE | OKEECHOBEE |
| ZCOR | | ORANGE COUNTY |
| | ZUOR | UNINCORP ORANGE |
| | ZAPO | APOPKA |
| | ZBAY | BAY LAKE |
| | ZBEI | BELLE ISLE |
| | ZEAT | EATONVILLE |
| | ZEDG | EDGEWOOD |
| | ZLBV | LAKE BUENA VISTA |
| | ZMLD | MAITLAND |
| | ZOAL | OAKLAND |
| | ZOCO | OCOOE |
| | ZORL | ORLANDO |
| | ZWIG | WINTER GARDEN |

| County Code | Jurisdiction Code | Description |
|----------------------------------|-------------------|----------------------|
| (ORANGE COUNTY CONTINUED) | | |
| | ZWIN | WINDERMERE |
| | ZWIP | WINTER PARK |
| ZCOS | | OSCEOLA COUNTY |
| | ZUOS | UNINCORP OSCEOLA |
| | ZKIS | KISSIMMEE |
| | ZSTC | ST. CLOUD |
| ZCPA | | PALM BEACH COUNTY |
| | ZUPA | UNINCORP PALM BEACH |
| | ZATL | ATLANTIS |
| | ZBEG | BELLE GLADE |
| | ZBOC | BOCA RATON |
| | ZBOY | BOYNTON BEACH |
| | ZBRY | BRINY BREEZES |
| | ZCLU | CLOUD LAKE |
| | ZDEB | DELRAY BEACH |
| | ZGLR | GLEN RIDGE |
| | ZGOV | GOLF (VILLAGE OF) |
| | ZGRC | GREENACRES CITY |
| | ZGUS | GULF STREAM |
| | ZHAE | HAVERHILL |
| | ZHLD | HIGHLAND BEACH |
| | ZHYP | HYPOLUXO |
| | ZJIC | JUPITER INLET COLONY |
| | ZJUB | JUNO BEACH |
| | ZJUI | JUPITER |
| | ZLAN | LANTANA |
| | ZLCS | LAKE CLARKE SHORES |
| | ZLOX | LOXAHATCHEE GROVES |
| | ZLPK | LAKE PARK |
| | ZLWH | LAKE WORTH BEACH |
| | ZMAP | MANGONIA PARK |
| | ZMLP | MANALAPAN |
| | ZNPB | NORTH PALM BEACH |
| | ZOCR | OCEAN RIDGE |
| | ZPAH | PAHOKEE |
| | ZPBC | PALM BEACH |
| | ZPBG | PALM BEACH GARDENS |
| | ZPBS | PALM BEACH SHORES |
| | ZPSG | PALM SPRINGS |
| | ZRIB | RIVIERA BEACH |
| | ZRPS | ROYAL PALM BEACH |
| | ZSOB | SOUTH BAY |
| | ZSPB | SOUTH PALM BEACH |
| | ZTEQ | TEQUESTA |
| | ZWEL | WELLINGTON |
| | ZWLK | WESTLAKE |

| County Code | Jurisdiction Code | Description |
|--------------------------------------|-------------------|-----------------------|
| (PALM BEACH COUNTY CONTINUED) | | |
| | ZWPB | WEST PALM BEACH |
| ZCPS | | PASCO COUNTY |
| | ZUPS | UNINCORP PASCO |
| | ZDAC | DADE CITY |
| | ZNPR | NEW PORT RICHEY |
| | ZPOR | PORT RICHEY |
| | ZSAA | SAN ANTONIO |
| | ZSAL | ST. LEO |
| | ZZEP | ZEPHYRHILLS |
| ZCPI | | PINELLAS COUNTY |
| | ZUPI | UNINCORP PINELLAS |
| | ZBBF | BELLEAIR BLUFFS |
| | ZBBH | BELLEAIR BEACH |
| | ZBEA | BELLEAIR |
| | ZBES | BELLEAIR SHORE |
| | ZCWR | CLEARWATER |
| | ZDUE | DUNEDIN |
| | ZGUL | GULFPORT |
| | ZINS | INDIAN SHORES |
| | ZIRB | INDIAN ROCKS BEACH |
| | ZKEC | KENNETH CITY |
| | ZLAR | LARGO |
| | ZMAB | MADEIRA BEACH |
| | ZNRB | NORTH REDINGTON BEACH |
| | ZOLD | OLDSMAR |
| | ZPIP | PINELLAS PARK |
| | ZREB | REDINGTON BEACH |
| | ZRES | REDINGTON SHORES |
| | ZSAH | SAFETY HARBOR |
| | ZSEM | SEMINOLE |
| | ZSOP | SOUTH PASADENA |
| | ZSPT | ST. PETERSBURG BEACH |
| | ZSTP | ST. PETERSBURG |
| | ZTAS | TARPON SPRINGS |
| | ZTRI | TREASURE ISLAND |
| ZCPO | | POLK COUNTY |
| | ZUPO | UNINCORP POLK |
| | ZAUB | AUBURNDALE |
| | ZBAT | BARTOW |
| | ZDAE | DAVENPORT |
| | ZDUD | DUNDEE |
| | ZEAL | EAGLE LAKE |
| | ZFMD | FORT MEADE |
| | ZFRO | FROSTPROOF |
| | ZHAC | HAINES CITY |
| | ZHIC | HILLCREST HEIGHTS |

| County Code | Jurisdiction Code | Description |
|--------------------------------|-------------------|---------------------|
| | ZHIP | HIGHLAND PARK |
| (POLK COUNTY CONTINUED) | | |
| | ZLAA | LAKE ALFRED |
| | ZLAE | LAKELAND |
| | ZLHM | LAKE HAMILTON |
| | ZLWS | LAKE WALES |
| | ZMUL | MULBERRY |
| | ZPOC | POLK CITY |
| | ZWIH | WINTER HAVEN |
| ZCPU | | PUTNAM COUNTY |
| | ZUPU | UNINCORP PUTNAM |
| | ZCRS | CRESCENT CITY |
| | ZINT | INTERLACHEN |
| | ZPAA | PALATKA |
| | ZPOP | POMONA PARK |
| | ZWEA | WELAKA |
| ZCSA | | SANTA ROSA COUNTY |
| | ZUSA | UNINCORP SANTA ROSA |
| | ZGUB | GULF BREEZE |
| | ZJAY | JAY |
| | ZMIL | MILTON |
| ZCSR | | SARASOTA COUNTY |
| | ZUSR | UNINCORP SARASOTA |
| | ZLK2 | LONGBOAT KEY (2) |
| | ZNOP | NORTH PORT |
| | ZSAR | SARASOTA |
| | ZVEN | VENICE |
| ZCSE | | SEMINOLE COUNTY |
| | ZUSE | UNINCORP SEMINOLE |
| | ZALM | ALTAMONTE SPRINGS |
| | ZCAS | CASSELBERRY |
| | ZLAM | LAKE MARY |
| | ZLON | LONGWOOD |
| | ZOVI | OVIEDO |
| | ZSAF | SANFORD |
| | ZWIS | WINTERSPRINGS |
| ZCST | | ST. JOHNS COUNTY |
| | ZUST | UNINCORP ST. JOHNS |
| | ZHAS | HASTINGS |
| | ZMA2 | MARINELAND (2) |
| | ZSAB | ST. AUGUSTINE BEACH |
| | ZSAG | ST. AUGUSTINE |

| County Code | Jurisdiction Code | Description |
|-------------|-------------------|----------------------|
| ZCSL | | ST. LUCIE COUNTY |
| | ZUSL | UNINCORP ST. LUCIE |
| | ZFTP | FORT PIERCE |
| | ZPSL | PORT ST. LUCIE |
| | ZSLV | ST. LUCIE VILLAGE |
| ZCSU | | SUMTER COUNTY |
| | ZUSU | UNINCORP SUMTER |
| | ZBUS | BUSHNELL |
| | ZCEH | CENTER HILL |
| | ZCOL | COLEMAN |
| | ZWBS | WEBSTER |
| | ZWID | WILDWOOD |
| ZCSW | | SUWANNEE COUNTY |
| | ZUSW | UNINCORP SUWANNEE |
| | ZBRF | BRANFORD |
| | ZLIV | LIVE OAK |
| ZCTA | | TAYLOR COUNTY |
| | ZUTA | UNINCORP TAYLOR |
| | ZPER | PERRY |
| ZCUN | | UNION COUNTY |
| | ZUUN | UNINCORP UNION |
| | ZLBU | LAKE BUTLER |
| | ZRAI | RAIFORD |
| | ZWOS | WORTHINGTON SPRINGS |
| ZCVO | | VOLUSIA COUNTY |
| | ZUVO | UNINCORP VOLUSIA |
| | ZDAB | DAYTONA BEACH |
| | ZDBA | DEBARY |
| | ZDBS | DAYTONA BEACH SHORES |
| | ZDET | DELTONA |
| | ZDLA | DELAND |
| | ZEDW | EDGEWATER |
| | ZFB2 | FLAGLER BEACH (2) |
| | ZHOH | HOLLY HILL |
| | ZLHN | LAKE HELEN |
| | ZNSB | NEW SMYRNA BEACH |
| | ZOAH | OAK HILL |
| | ZORB | ORMOND BEACH |
| | ZORG | ORANGE CITY |
| | ZPIE | PIERSON |
| | ZPOI | PONCE INLET |
| | ZPOO | PORT ORANGE |
| | ZSOD | SOUTH DAYTONA |

| County Code | Jurisdiction Code | Description |
|-------------|-------------------|---------------------|
| ZCWA | | WAKULLA COUNTY |
| | ZUWA | UNINCORP WAKULLA |
| | ZSOC | SOPCHOPPY |
| | ZSTM | ST. MARKS |
| ZCWL | | WALTON COUNTY |
| | ZUWL | UNINCORP WALTON |
| | ZDEF | DEFUNIAK SPRINGS |
| | ZFPT | FREEMPORT |
| | ZPAX | PAXTON |
| ZCWS | | WASHINGTON COUNTY |
| | ZUWS | UNINCORP WASHINGTON |
| | ZCAY | CARYVILLE |
| | ZCHP | CHIPLEY |
| | ZEBR | EBRO |
| | ZVER | VERNON |
| | ZWAS | WAUSAU |

| Miscellaneous Code | Description |
|--------------------|--------------------|
| ZDTH | DIRECT-TO-HOME |
| ZGRS | GROSS RECEIPTS TAX |

Appendix C: Import File Error Codes

| Error Code | Error Message | Explanation |
|------------|--|--|
| E00 | <i>Applied Date missing or invalid (record type)</i> | Applied date for the import file is not present or not a valid applied period. The system will indicate the record type. |
| E10 | <i>Non-numeric data in (record type)</i> | All numeric fields must contain either a numeric value or be zero filled. The system will indicate the record type. |
| E12 | <i>Duplicated jurisdiction code/applied date (record type)</i> | Jurisdiction codes may only be used once per record type. The system will indicate the record type. |
| E15 | <i>Duplicated jurisdiction code (record type)</i> | Jurisdiction codes may only be used once per record type. The system will indicate the record type. |
| E20 | <i>Missing or invalid jurisdiction code (record type)</i> | The jurisdiction code is either missing or an invalid jurisdiction code. The system will indicate the record type. |
| E30 | <i>Missing or invalid contract object no. (record type)</i> | The contract object number is either missing or an invalid contract object number. The system will indicate the record type. |
| E35 | <i>Position X-X must be a zero (record type)</i> | A numeric character other than zero has been inserted in a filler position. The system will indicate the record type. |
| E40 | <i>Position X-X must be a "+" or "-" (record type)</i> | The character in a sign position must be either a positive (+) or negative (-). The system will indicate the record type. |
| E45 | <i>Position X-X must be "+" or blank (record type)</i> | The character in the sign position must be positive (+) or blank. The system will indicate the record type. |
| E50 | <i>Must include record type 01 (Header Record)</i> | The import file must include record type 01 (Header Record), record type 99 (Trailer Record), and at least |
| E55 | <i>Must include record type 99 (Trailer Record)</i> | |

| Error Code | Error Message | Explanation |
|------------|---|--|
| E60 | <p><i>Must include at least one of the following record types:</i></p> <ul style="list-style-type: none"> • <i>Record Type 10 (Schedule 1)</i> • <i>Record Type 14 (Schedule 2)</i> • <i>Record Type 11 (Schedule 3)</i> • <i>Record Type 12 (Schedule 4)</i> • <i>Record Type 13 (Schedule 5)</i> | one of the schedule record types to be considered valid. |
| E65 | <i>Record type 01 FEIN does not match record type 99 FEIN.</i> | The Federal Employer Identification Number (FEIN) should match in record type 1 (Header Record) and record type 99 (Trailer Record). |
| E70 | <i>Record type 01 BP Number does not match record type 99 BP Number.</i> | The Business Partner Number should match in record type 1 (Header Record) and record type 99 (Trailer Record). |
| E75 | <i>Record type 01 CO Number does not match record type 99 CO Number.</i> | The Contract Object Number should match in record type 1 (Header Record) and record type 99 (Trailer Record). |
| E85 | <i>Selected collection period does not match the collection period in the imported file (record type)</i> | The collection period selected on the import website does not match the collection period indicated in a schedule within the import file. The system will indicate the record type. |
| E90 | <i>Record type 10 You cannot include multiple collection periods in the same file.</i> | Only one collection period may be reported in a record type 10 (Schedule 1) entry. |
| E100 | <i>Record Type 01 Federal Employer Identification Number (FEIN) contained in imported file does not match Federal Employer Identification Number (FEIN) for this account.</i> | The FEIN and BPN included in record type 01 (Header Record) must match the FEIN and BPN for the account that the user provided at login. If the information provided in the file is correct or matches the information for the account, contact the Department for assistance. |
| E105 | <i>Record Type 01 Business Partner Number (BPN) contained in imported file does not match Business Partner Number (BPN) for this account.</i> | |
| E110 | <i>Record Type 13, position 56 must be a negative sign (-).</i> | Record Type 13 (Schedule 5), position 56 only accepts a negative sign (-). |