

# **Communications Services Tax**

## **Import File Specifications for Flat File Web Import**

**Version 3**  
**February 2018**

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## Introduction

The Florida Department of Revenue (Department) provides dealers an online application to import communications services tax (CST) return data electronically. Output files created using the file specifications contained in this document, when created as this document instructs, will allow dealers to electronically meet CST return filing requirements.

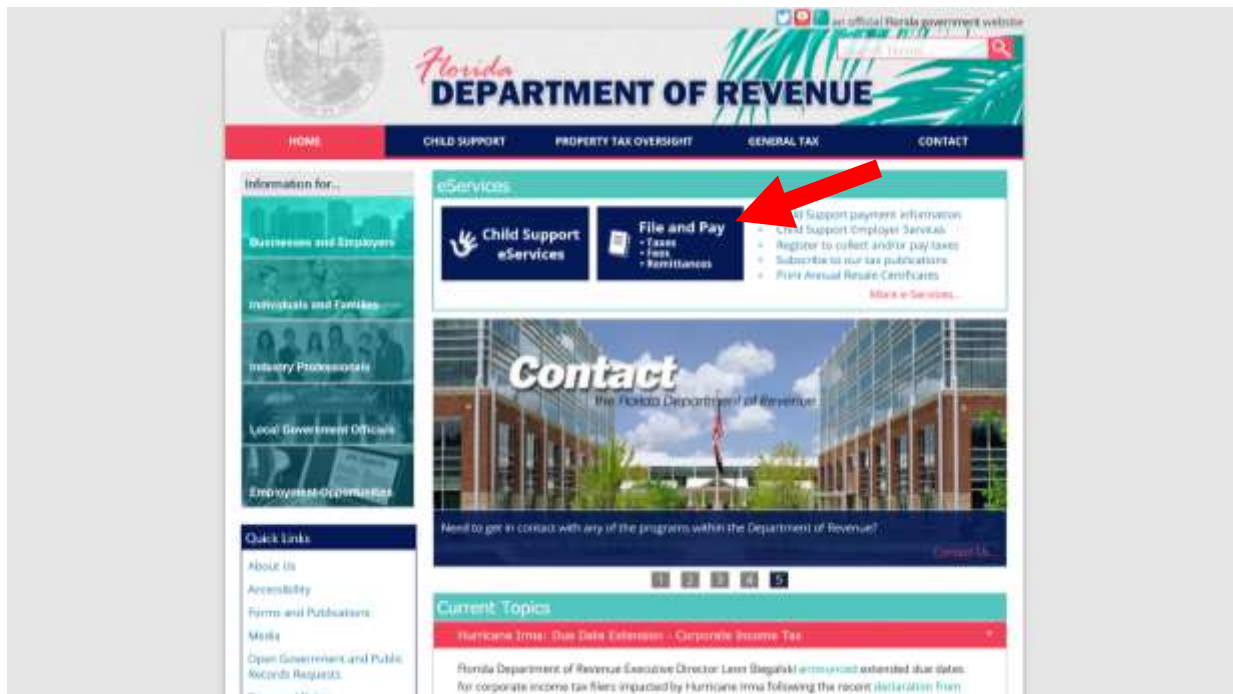
## Terms and Conditions

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

- User is responsible for the correct use of the File Import Specifications.
- User is responsible for generating the output file being imported to the Department.
- User agrees to make NO configuration changes and/or modifications to the Import File Specifications. Note: Any configuration changes will cause the Department to be unable 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 format for transmitting data to the Department.
- User hereby acknowledges that they have read and agree to the terms and conditions of this online application.

## Accessing the File and Pay Site

STEP 1: Go to the Department’s [File and Pay Taxes, Fees or Remittances](#) web page, then select “Communications Services Tax.”



The screenshot shows the Florida Department of Revenue website. The main navigation bar includes links for HOME, CHILD SUPPORT, PROPERTY TAX OVERSIGHT, GENERAL TAX, and CONTACT. The 'GENERAL TAX' link is highlighted in red. Below the navigation bar, there are sections for 'Important Information', 'Quick Links', and 'Resources'. The main content area is titled 'File and Pay Taxes, Fees or Refundances' and is divided into several columns. A red arrow points to the 'Communications Services Tax' link under the 'File and Pay Taxes or Fees' section.

STEP 2: Selection of the “Communications Services Tax” link will direct the user to the login page:

The screenshot shows the login page for the Florida Department of Revenue's Communications Services Tax website. The page features a 'my' logo and the text 'State of Florida Department of Revenue'. Navigation links for 'DOR Home', 'e-Services Home', 'Print Page', and 'Contacts' are visible. A green banner reads 'Welcome to the Florida Communications Services Tax Website'. Below this, a warning box states: 'Please STOP! Verify that you do not have multiple windows or tabs open. This may cause interest of multiple subscriptions.' There are two login sections. The first is titled 'Please Enter your UserID and Password' and includes fields for 'User ID:' and 'Password:' with a 'Login' button. The second is titled 'Enter your Contract Object (CO) and Business Partner (BP) Numbers' and includes fields for 'Contract Object Number:' and 'Business Partner Number:' with a 'Login' button. At the bottom, there is a disclaimer: 'This website is optimized for use on a PC using Microsoft Internet Explorer. If you are using any other web browsers, this site may not appear or function as designed. We do not officially support the Macintosh platform.' Footer links for 'FAQs', 'Privacy', and 'Disclaimer' are also present.

Note: There are two login options available to access the online application:

- A registered dealer may enroll for e-services, at which time they will receive a user ID and password.
- If not enrolled, a registered dealer may still file and pay electronically using the online application by logging in with their Contract Object Number and Business Partner Number.

An enrolled user logging in with a user ID and password will have access to additional functions not available to a user logging in with the Contract Object Number and Business Partner Number. A registered dealer may enroll for e-services using the e-Services Enrollment application.

STEP 3: Once a user has logged in, the site will direct the user to the Bulletin Board page, illustrated below. This is where the Department will post changes to laws or processes that may affect return filing. The user should review this page to see if there are any changes that may affect their return. To access the application menu and “Choose Activity,” the user must click the “Next” button:



STEP 4: Prior to creating an import file, please read all specifications thoroughly. Following the instructions will help ensure accuracy and successful import of the user’s data. Once a user has created a file for import, the Department provides them the ability to test the file format. Submitting a test file does NOT cause a submission and does not file a return. To test a file, click on the “Check Import File Format” button:



# CST Import File Structure

The CST import file consists of five record types:

- **Record Type 00 “Header Record”** – Required record type. Contains basic identifying information about the taxpayer including Federal Identification Number, Business Partner and Contact Object Number.
- **Record Type 10** – Only one per county allowed per filing. Contains information regarding filing period, taxable sales, and state/gross receipts and local taxes due per jurisdiction.
- **Record Type 14** – Only **ONE** record type 14 is allowed per filing period. Contains information regarding the filing period, taxable sale and tax due.
- **Record Type 11** – Contains information regarding the filing period, net change in taxable sales, collection allowance adjustment, penalty and interest amounts.
- **Record Type 12** – Contains information regarding the filing period, Z-code, net change in taxable sales, collection allowance adjustment, penalty and interest amounts.
- **Record Type 13** – Contains information regarding the filing period, Z-code, and state tax, local tax, gross receipts or direct-to-home satellite credit.
- **Record Type 99 “Trailer Record”** – Required record type.

## CST Import File Field Descriptions & 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” means numbers
- “A” means alphabet or letters
- “X” means + or -

### Header Record Type 01

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 01 (zero, one) only.
Filler	3-6	N	4	Zero Fill
Tax Category	7-8	N	2	CST=63 (six, three) only
Filler	9-12	N	4	Zero Fill
Federal Identification (FEIN)	13-21	N	9	Company Identifier, FEIN
Filler	22-25	N	4	Zero Fill
Business Partner Number	26-35	N	10	Business Partner Number, see page 14 (R)
Filler	36-39	N	4	Zero Fill
Contract Object Number	40-51	N	12	Contract Object Number, see page 14 (S)

## Schedule 1 – State, Gross Receipts, and Local Taxes - Record Type 10

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 10 (one, zero) only.
Filler	3-6	N	4	Zero Fill
Tax Category	7-8	N	2	Must contain 63 (six, three) only.
Filler	9-12	N	4	Zero Fill
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	Zero Fill
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	Zero Fill
Z-code	37-40	A	4	County, Jurisdiction, Gross Receipts Z-code see page 14 (A)
Filler	41-44	N	4	Zero Fill
Taxable Sales	45-55	N	11	Taxable Sales, see page 14 (B)
Taxable Sales Sign	56-56	X	1	Taxable Sales Sign, see page 14 (T)
Filler	57-60	N	4	Zero Fill
State/Gross Receipts/Local Taxes Due	61-71	N	11	State/Gross Receipts/Local Taxes Due, see page 14 (C)
State/Gross Receipts/Local Taxes Due Sign	72-72	X	1	State/Gross Receipts/Local Taxes Due Sign, see page 14 (T)

\*Note: Send only one “record type 10” for each county, jurisdiction, and/or gross receipt reported.

\*\*Note: You may not include “type 10” records for multiple collection periods in the same file.

## Schedule 2 – Direct-to-Home Satellite Services - Record Type 14

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 14 (one, four) only.
Filler	3-6	N	4	Zero Fill
Tax Category	7-8	N	2	Must contain 63 (six, three) only.
Filler	9-12	N	4	Zero Fill
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	Zero Fill
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	Zero Fill
Taxable Sales	37-47	N	11	Taxable Sales, see page 14 (D)
Taxable Sales Sign	48-48	X	1	Taxable Sales Sign, see page 14 (T)
Filler	49-52	N	4	Zero Fill
Tax Due	53-63	N	11	Tax Due, see page 14 (E)
Tax Due Sign	64-64	X	1	Tax Due Sign, see page 14 (T)

\*Note: You may not include multiple “type 14” records in the same file.



## Schedule 3 – Direct-to-Home Adjustment - Record Type 11

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 11 (one, one) only.
Filler	3-6	N	4	Zero Fill
Tax Category	7-8	N	2	Must contain 63 (six, three) only.
Filler	9-12	N	4	Zero Fill
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	Zero Fill
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	Zero Fill
Net Change Taxable Sales	37-47	N	11	Net Change in Taxable Sales, see page 14 (F)
Net Change in Taxable Sales Sign	48-48	X	1	Net Change in Taxable Sales Sign, see page 14 (U)
Filler	49-52	N	4	Zero Fill
Collection Allowance Adjustment	53-63	N	11	Collection Allowance adjustment, see page 14 (G)
Collection Allowance Adjustment Sign	64-64	X	1	Collection Allowance Adjustment Sign, see page 14 (T)
Filler	65-68	N	4	Zero Fill
Adjustment Amount (Tax Collected)	69-79	N	11	Adjustment Amount (Tax Collected), see page 14 (H)
Adjustment Amount (Tax Collection) Sign	80-80	X	1	Adjustment Amount (Tax Collection), see page 14 (U)
Filler	81-84	N	4	Zero Fill
Penalty Amount	85-95	N	11	Penalty Amount, see page 14 (I)
Penalty Amount Sign	96-96	X	1	Penalty Amount Sign, see page 14 (T)
Filler	97-100	N	4	Zero Fill
Interest Amount	101-111	N	11	Interest Amount, see page 14 (J)
Interest Amount Sign	112-112	X	1	Interest Amount, see page 14 (T)

## Schedule 4 – Adjustments - Record Type 12

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 12 (one, two) only.
Filler	3-6	N	4	Zero Fill
Tax Category	7-8	N	2	Must contain 63 (six, three) only.
Filler	9-12	N	4	Zero Fill
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	Zero Fill
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	Zero Fill
Z-Code	37-40	A	4	County, Jurisdiction, Gross Receipts Z-code, see page 14 (A)
Filler	41-44	N	4	Zero Fill
Net Change in Taxable Sales	45-55	N	11	Net Change to Taxable Sales, see page 14 (K)
Net Change in Taxable Sales Sign	56-56	X	1	Net Change in Taxable Sales Sign, see page 14 (U)
Filler	57-60	N	4	Zero Fill
Collection Allowance Adjustment	61-71	N	11	Collection Allowance Adjustment, see page 14 (L)
Collection Allowance Adjustment Sign	72-72	X	1	Collection Allowance Adjustment Sign, see page 14 (T)
Filler	73-76	N	4	Zero Fill
Adjustment Amount (Tax Collected)	77-87	N	11	Adjustment Amount (Tax Collected), see page 14 (M)
Adjustment Amount (Tax Collected) Sign	88-88	X	1	Adjustment Amount (Tax Collected) sign, see page 14 (U)
Filler	89-92	N	4	Zero Fill
Penalty Amount	93-103	N	11	Penalty Amount, see page 14 (N)
Penalty Amount Sign	104-104	X	1	Penalty Amount Sign, see page 14 (T)
Filler	105-108	N	4	Zero Fill
Interest Amount	109-119	N	11	Interest Amount, see page 14 (O)
Interest Amount Sign	120-120	X	1	Interest Amount Sign, see page 14 (T)

Note: Send one “record type 12” for each county, jurisdiction, and/or gross receipt reported.

## Schedule 5 – Multi-State Credits – Record Type 13

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 13 (one, three) only.
Filler	3-6	N	4	Zero Fill
Tax Category	7-8	N	2	Must contain 63 (six, three) only.
Filler	9-12	N	4	Zero Fill
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	Zero Fill
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	Zero Fill
Z-Code	37-40	A	4	County, Jurisdiction, Gross Receipts Z-code, see page 14 (A)
Filler	41-44	N	4	Zero Fill
State Tax, Local Tax, Gross Receipts, or Direct-to-Home-Satellite Credit	45-44	N	11	State Tax, Local Tax, Gross Receipts, or Direct-to-Home-Satellite Credit, see page 14 (Q)
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 14 (V)

## Trailer Record (Type 99)

Field Name	Position #	Character Type	Length	Description
Record Type	1-2	N	2	Must contain 99 (nine, nine) only.
Filler	3-6	N	4	Zero Fill
Tax Category	7-8	N	2	CST = 63 (six, three) only
Filler	9-12	N	4	Zero Fill
Federal Identification Number (FEIN)	13-21	N	9	Company Identifier - FEIN
Filler	22-25	N	4	Zero Fill
Business Partner	26-35	N	10	Business Partner Number, see page 14 (R)
Filler	36-39	N	4	Zero Fill
Contract Object Number	40-51	N	12	Contract Object Number, see page 14 (S)

# CST Import File Error Codes

## File Format Errors

Error Code	Error Message	Explanation
E00	Applied Date missing or invalid (record type).	The record type will be indicated.
E10	Non-numeric data in (record type).	The record type will be indicated. All numeric fields must contain either a numeric value or be zero filled.
E12	Duplicated jurisdiction code/applied-date (record type).	The record type will be indicated.
E15	Duplicated jurisdiction code (record type).	The record type will be indicated.
E20	Missing or invalid jurisdiction code (record type).	The record type will be indicated.
E35	Position X-X must be a zero (record type).	The record type will be indicated.
E40	Position XX must be "+", blank, or "-" (record type.)	The record type will be indicated.
E45	Position XX must be "+" or blank (record type).	The record type will be indicated.
E50	Must include record type 01 (Header Record).	Import file must include record types 01 and 99 plus at least one of the schedule record types to be considered valid.
E55	Must include record type 99 (Trailer Record).	
E60	Must include at least one of the following record types:	
	Record Type 10 (Schedule 1)	
	Record Type 14 (Schedule 2)	
	Record Type 11 (Schedule 3)	
	Record Type 12 (Schedule 4)	
	Record Type 13 (Schedule 5)	
E65	Record type 01 FEIN does not match record type 99 FEIN.	Federal Employer Identification Number should match in record type 01 and 99.
E70	Record type 01 BP Number does not match record type 99 BP Number.	Business Partner Number should match in record type 01 and 99.
E75	Record type 01 CO Number does not match record type 99 CO Number.	Contract Object Number should match in record type 01 and 99.
E85	Selected collection period does not match collection period in imported file. (record type)	The record type will be indicated.
E90	Record type 10 You cannot include multiple collection periods in the same file.	There can only be one collection period included in each record type 10 (Schedule 1).
E100	Record type 01 Federal Employer Identification Number (FEIN) contained in imported file does not match Federal Employer Identification Number (FEIN) for this account.	
E105	Record type 01 Business Partner Number (BPN) contained in imported file does not match Business Partner Number (BPN) for this account.	
E110	Record Type 13, position 56 must be a negative sign (-).	Record type 13 (Schedule 5) position 56, only acceptable character in that field is negative (-) sign.

## Field Descriptions

- A.** Code that represents the jurisdiction, the county or the gross receipts tax. Refer to included Z-code list (pages 16-22) for the appropriate code. For gross receipts tax, use code "ZGRS."
- B.** Taxable sales for county, local, or gross receipts tax according to corresponding Z-code. Refer to included Z-code list (pages 16-22) for the appropriate code. Use "ZGRS" for gross receipts. Contains 2 decimals (implied).
- C.** Tax due for county, local, or gross receipts tax according to corresponding Z-code. Refer to included Z-code list (pages 16-22) for the appropriate code. Use "ZGRS" for gross receipts. Contains 2 decimals (implied).
- D.** Total taxable sales of direct-to-home satellite communications services. Contains 2 decimals (implied).
- E.** Total communications services taxes due for direct-to-home satellite taxable sales. Contains 2 decimals (implied).
- F.** Amount of taxable sales being added or deleted from transaction previously reported. Contains 2 decimals (implied).
- G.** Amount of adjusted collection allowance only if there is a **decrease** in taxable sales. Contains 2 decimals (implied).
- H.** Amount of adjusted tax collected. Contains 2 decimals (implied).
- I.** Penalty is due on all adjustments which result in an increase in tax due. See DR-700016 instructions for details. Contains 2 decimals (implied).
- J.** Interest is due on all adjustments which result in an increase in tax due. See DR-700016 instructions for details. Contains 2 decimals (implied).
- K.** Amount of taxable sales being added or deleted from transaction previously reported according to Z-code. Refer to included Z-code list (page(s) 16-22) for the appropriate code. Use "ZGRS" for gross receipts. Contains 2 decimals (implied).
- L.** Amount of adjusted collection allowance only if there is a **decrease** in taxable sales according to Z-code. Refer to included Z-code list (pages 16-22) for the appropriate code. Use "ZGRS" for gross receipts. Contains 2 decimals (implied).
- M.** Amount of adjusted tax collected according to Z-code. Refer to included Z-code list (pages 16-22) for the appropriate code. For gross receipts tax, use code "ZGRS." Contains 2 decimals (implied).
- N.** Enter penalty due per Z-code. Refer to DR-700016 for details. Refer to included Z-code list (pages 16-22) for the appropriate code. For gross receipts tax, use code "ZGRS." Contains 2 decimals (implied).
- O.** Enter interest due per Z-code. Refer to DR-700016 instructions for details. Refer to included Z-code list (pages 16-22) for the appropriate code. For gross receipts tax, use code "ZGRS." Contains 2 decimals (implied).
- P.** Code that represents the jurisdiction, the county or gross receipts tax. Refer to included Z-code list (pages 16-22) for the appropriate code. For gross receipts tax, use code "ZGRS." For direct-to-home use code "ZDTH."
- Q.** Amount of the eligible local, state, gross receipts tax, or direct-to-home satellite services multi-state credit according to Z-code. Refer to included Z-code list (pages 16-22) for the appropriate code. For gross receipts tax, use code "ZGRS." For direct-to-home satellite services use code "ZDTH." Contains 2 decimals (implied).
- R.** DOR assigned Business Partner number; right justified; padded with zeros.
- S.** DOR assigned Contract Object number; right justified; padded with zeros.
- T.** "+" or space = positive, cannot be a negative.
- U.** "+" or space = positive; "-" = negative (credit).
- V.** "-" = negative (credit).

## Example of Flat File

```
0100006300009999999999000000777777000000088888888
10000630000200911010000200911300000ZCLK000000001300000+000000000088400+
10000630000200911010000200911300000ZEUS000000000100000+000000000005820+
10000630000200911010000200911300000ZFRP000000000100000+000000000005820+
10000630000200911010000200911300000ZGRO000000000100000+000000000005820+
10000630000200911010000200911300000ZHIH000000000100000+000000000005820+
10000630000200911010000200911300000ZLAD000000000100000+000000000005820+
10000630000200911010000200911300000ZLES000000000100000+000000000005820+
10000630000200911010000200911300000ZMAS000000000100000+000000000005820+
10000630000200911010000200911300000ZMIN000000000100000+000000000005820+
10000630000200911010000200911300000ZMOT000000000100000+000000000005700+
10000630000200911010000200911300000ZMDT000000000100000+000000000005820+
10000630000200911010000200911300000ZTAV000000000100000+000000000005920+
10000630000200911010000200911300000ZMAT000000000100000+000000000005820+
10000630000200911010000200911300000ZCLR000000000100000+000000000005820+
10000630000200911010000200911300000ZGRS000000001300000+000000000030810+
1400063000020091101000020091130000001250003500+000000164625461+
110006300002009100100002009103100000050000000-00000000049388+00000006535600-00000000000000+00000000000000+
12000630000200909010000200909300000ZCLK000000000100000+00000000000000+00000000006800+00000000005000+00000000001500+
12000630000200909010000200909300000ZCLR000000000100000+00000000000000+00000000005820+00000000000000+00000000000000+
12000630000200909010000200909300000ZLES000000000100000-00000000000000+00000000005820-00000000000000+00000000000000+
12000630000200910010000200910310000ZCLK000000000100000+00000000000000+00000000006800+00000000005000+00000000001500+
12000630000200910010000200910310000ZCLR000000000100000+00000000000000+00000000005820+00000000000000+00000000000000+
12000630000200910010000200910310000ZLES000000000100000-00000000000000+00000000005820-00000000000000+00000000000000+
13000630000200910010000200910310000ZDTH000000050000000-
990006300009999999999000000777777000000088888888
```

Figure 1: The example above has been cropped to provide as much detail as possible. For a complete copy of the example import file, please contact the Florida Department of Revenue by sending an email to [e-services@floridarevenue.com](mailto:e-services@floridarevenue.com)

## County and Jurisdiction Code (Z-codes)

Z-Codes					
County Code	Jurisdiction Code	Description	County Code	Jurisdiction Code	Description
<b>ZCAL</b>		ALACHUA COUNTY	BREVARD COUNTY (continued)		
	ZUAL	UNINCORP ALACHUA		ZMEV	MELBOURNE VILLAGE
	ZALA	ALACHUA		ZPAB	PALM BAY
	ZARC	ARCHER		ZPAS	PALM SHORES
	ZGAI	GAINESVILLE		ZROC	ROCKLEDGE
	ZHAW	HAWTHORNE		ZSAT	SATELLITE BEACH
	ZHIG	HIGH SPRINGS		ZTIT	TITUSVILLE
	ZLAC	LA CROSSE		ZWEB	WEST MELBOURNE
	ZMIC	MICANOPY	<b>ZCBO</b>		BROWARD COUNTY
	ZNEW	NEWBERRY		ZUBO	UNINCORP BROWARD
	ZWAL	WALDO		ZCCK	COCONUT CREEK
<b>ZCBA</b>		BAKER COUNTY		ZCOO	COOPER CITY
	ZUBA	UNINCORP BAKER		ZCSP	CORAL SPRINGS
	ZGSM	GLEN ST MARY		ZDAN	DANIA BEACH
	ZMAC	MACCLENNY		ZDAV	DAVIE
<b>ZCBY</b>		BAY COUNTY		ZDEE	DEERFIELD BEACH
	ZUBY	UNINCORP BAY		ZFTL	FORT LAUDERDALE
	ZCLL	CALLAWAY		ZHAL	HALLANDALE BEACH
	ZLYN	LYNN HAVEN		ZHIB	HILLSBORO BEACH
	ZMEX	MEXICO BEACH		ZHOL	HOLLYWOOD
	ZPAN	PANAMA CITY		ZLAL	LAUDERDALE LAKES
	ZPCB	PANAMA CITY BEACH		ZLBS	LAUDERDALE-BY-THE-SEA
	ZPAR	PARKER		ZLAU	LAUDERHILL
	ZSPR	SPRINGFIELD		ZLLV	LAZY LAKE
<b>ZCBR</b>		BRADFORD COUNTY		ZLIG	LIGHTHOUSE POINT
	ZUBR	UNINCORP BRADFORD		ZMAR	MARGATE
	ZBRO	BROOKER		ZMIR	MIRAMAR
	ZHAM	HAMPTON		ZNOL	NORTH LAUDERDALE
	ZLAW	LAWTEY		ZOAK	OAKLAND PARK
	ZSTA	STARKE		ZPAK	PARKLAND
<b>ZCBE</b>		BREVARD COUNTY		ZPEM	PEMBROKE PARK
	ZUBE	UNINCORP BREVARD		ZPBP	PEMBROKE PINES
	ZCAP	CAPE CANAVERAL		ZPLA	PLANTATION
	ZCOC	COCOA		ZPOM	POMPANO BEACH
	ZCOB	COCOA BEACH		ZSRL	SEA RANCH LAKES
	ZGVK	GRANT-VALKARIA		ZSWR	SOUTHWEST RANCHES
	ZIND	INDIALANTIC		ZSUN	SUNRISE
	ZIHB	INDIAN HARBOUR BEACH		ZTAM	TAMARAC
	ZMAL	MALABAR		ZWPK	WEST PARK
	ZMEL	MELBOURNE		ZWES	WESTON
	ZMEB	MELBOURNE BEACH		ZWIM	WILTON MANORS

Z-Codes					
County Code	Jurisdiction Code	Description	County Code	Jurisdiction Code	Description
<b>ZCCA</b>		CALHOUN COUNTY	<b>ZCES</b>		ESCAMBIA COUNTY
	ZUCA	UNINCORP CALHOUN		ZUES	UNINCORP ESCAMBIA
	ZALT	ALTHA		ZCEN	CENTURY
	ZBLO	BLOUNTSTOWN		ZPEN	PENSACOLA
<b>ZCCH</b>		CHARLOTTE COUNTY	<b>ZCFL</b>		FLAGLER COUNTY
	ZUCH	UNINCORP CHARLOTTE		ZUFL	UNINCORP FLAGLER
	ZPUG	PUNTA GORDA		ZBEB	BEVERLY BEACH
<b>ZCCI</b>		CITRUS COUNTY		ZBUN	BUNNELL
	ZUCI	UNINCORP CITRUS		ZFB1	FLAGLER BEACH
	ZCRR	CRYSTAL RIVER		ZMA1	MARINELAND
	ZINV	INVERNESS		ZPAC	PALM COAST
<b>ZCCL</b>		CLAY COUNTY	<b>ZCFR</b>		FRANKLIN COUNTY
	ZUCL	UNINCORP CLAY		ZUFR	UNINCORP FRANKLIN
	ZGCS	GREEN COVE SPRINGS		ZAPA	APALACHICOLA
	ZKEH	KEYSTONE HEIGHTS		ZCAR	CARRABELLE
	ZORP	ORANGE PARK	<b>ZCGA</b>		GADSDEN COUNTY
	ZPEF	PENNEY FARMS		ZUGA	UNINCORP GADSDEN
<b>ZCCO</b>		COLLIER COUNTY		ZCHT	CHATTAHOOCHEE
	ZUCO	UNINCORP COLLIER		ZGRE	GREENSBORO
	ZEVE	EVERGLADES CITY		ZGRT	GRETNA
	ZMAI	MARCO ISLAND		ZHAV	HAVANA
	ZNAP	NAPLES		ZMD	MIDWAY
<b>ZCCU</b>		COLUMBIA COUNTY		ZQUI	QUINCY
	ZUCU	UNINCORP COLUMBIA	<b>ZCGI</b>		GILCHRIST COUNTY
	ZFTW	FORT WHITE		ZUGI	UNINCORP GILCHRIST
	ZLAK	LAKE CITY		ZBEL	BELL
<b>ZCDE</b>		DESOTO COUNTY		ZFS1	FANNING SPRINGS
	ZUDE	UNINCORP DESOTO		ZTRE	TRENTON
	ZARA	ARCADIA	<b>ZCGL</b>		GLADES COUNTY
<b>ZCDI</b>		DIXIE COUNTY		ZUGL	UNINCORP GLADES
	ZUDI	UNINCORP DIXIE		ZMOH	MOORE HAVEN
	ZCRC	CROSS CITY	<b>ZCGU</b>		GULF COUNTY
	ZHOB	HORSESHOE BEACH		ZUGU	UNINCORP GULF
<b>ZCDU</b>		DUVAL COUNTY		ZPSJ	PORT ST JOE
		No Unincorporated Area		ZWEW	WEWAHITCHKA
	ZATB	ATLANTIC BEACH	<b>ZCHA</b>		HAMILTON COUNTY
	ZBAD	BALDWIN		ZUHA	UNINCORP HAMILTON
	ZJAB	JACKSONVILLE BEACH		ZJAS	JASPER
	ZJAD	JAX DUVAL(CITY OF JACKSONVILLE)		ZJEN	JENNINGS
	ZNEB	NEPTUNE BEACH		ZWHS	WHITE SPRINGS



Z-Codes					
County Code	Jurisdiction Code	Description	County Code	Jurisdiction Code	Description
<b>ZCHR</b>		HARDEE COUNTY	JACKSON COUNTY		
	ZUHR	UNINCORP HARDEE		ZCAM	CAMPBELLTON
	ZBOW	BOWLING GREEN		ZCOT	COTTONDALE
	ZWAU	WAUCHULA		ZGRA	GRACEVILLE
	ZZOL	ZOLFO SPRINGS		ZGRR	GRAND RIDGE
<b>ZCHE</b>		HENDRY COUNTY		ZGRN	GREENWOOD
	ZUHE	UNINCORP HENDRY		ZJAO	JACOB CITY
	ZCLW	CLEWISTON		ZMAO	MALONE
	ZLAB	LABELLE		ZMAN	MARIANNA
<b>ZCHN</b>		HERNANDO COUNTY		ZSNE	SNEADS
	ZUHN	UNINCORP HERNANDO	<b>ZCJE</b>		JEFFERSON COUNTY
	ZBRK	BROOKSVILLE		ZUJE	UNINCORP JEFFERSON
	ZWEE	WEEKI WACHEE		ZMON	MONTICELLO
<b>ZCHI</b>		HIGHLANDS COUNTY	<b>ZCLA</b>		LAFAYETTE COUNTY
	ZUHI	UNINCORP HIGHLANDS		ZULA	UNINCORP LAFAYETTE
	ZAVP	AVON PARK		ZMAY	MAYO
	ZLAP	LAKE PLACID	<b>ZCLK</b>		LAKE COUNTY
	ZSEB	SEBRING		ZULK	UNINCORP LAKE
<b>ZCHL</b>		HILLSBOROUGH COUNTY		ZAST	ASTATULA
	ZUHL	UNINCORP HILLSBOROUGH		ZCLR	CLERMONT
	ZPLC	PLANT CITY		ZEUS	EUSTIS
	ZTAP	TAMPA		ZFRP	FRUITLAND PARK
	ZTET	TEMPLE TERRACE		ZGRO	GROVELAND
<b>ZCHO</b>		HOLMES COUNTY		ZHIH	HOWEY-IN-THE- HILLS
	ZUHO	UNINCORP HOLMES		ZLAD	LADY LAKE
	ZBON	BONIFAY		ZLES	LEESBURG
	ZEST	ESTO		ZMAS	MASCOTTE
	ZNOA	NOMA		ZMIN	MINNEOLA
	ZPDL	PONCE DE LEON		ZMOT	MONTVERDE
	ZWET	WESTVILLE		ZMDT	MOUNT DORA
<b>ZCIN</b>		INDIAN RIVER COUNTY		ZTAV	TAVARES
	ZUIN	UNINCORP INDIAN RIVER		ZMAT	UMATILLA
	ZFEL	FELLSMERE	<b>ZCLE</b>		LEE COUNTY
	ZIRS	INDIAN RIVER SHORES		ZULE	UNINCORP LEE
	ZORC	ORCHID		ZBOS	BONITA SPRINGS
	ZSEA	SEBASTIAN		ZCAC	CAPE CORAL
	ZVEB	VERO BEACH		ZESO	ESTERO (effective 1/1/2016)
<b>ZCJA</b>		JACKSON COUNTY		ZFTM	FORT MYERS
	ZUJA	UNINCORP JACKSON		ZFMB	FORT MYERS BEACH
	ZALF	ALFORD		ZSAN	SANIBEL

Z-Codes					
County Code	Jurisdiction Code	Description	County Code	Jurisdiction Code	Description
<b>ZCLO</b>		LEON COUNTY	<b>ZCMD</b>		MIAMI-DADE COUNTY
	ZULO	UNINCORP LEON		ZUMD	UNINCORP MIAMI-DADE
	ZTAL	TALLAHASSEE		ZAVE	AVENTURA
<b>ZCLV</b>		LEVY COUNTY		ZBAH	BAL HARBOUR
	ZULV	UNINCORP LEVY		ZBHI	BAY HARBOR ISLANDS
	ZBRN	BRONSON		ZBIS	BISCAYNE PARK
	ZCEK	CEDAR KEY		ZCOG	CORAL GABLES
	ZCHF	CHIEFLAND		ZCUT	CUTLER BAY
	ZFS2	FANNING SPRINGS		ZDOR	DORAL
	ZING	INGLIS		ZELP	EL PORTAL
	ZOTT	OTTER CREEK		ZFLC	FLORIDA CITY
	ZWIL	WILLISTON		ZGOB	GOLDEN BEACH
	ZYAN	YANKEETOWN		ZHIA	HIALEAH
<b>ZCLI</b>		LIBERTY COUNTY		ZHGN	HIALEAH GARDENS
	ZULI	UNINCORP LIBERTY		ZHOM	HOMESTEAD
	ZBRI	BRISTOL		ZICV	INDIAN CREEK
<b>ZCMA</b>		MADISON COUNTY		ZKEB	KEY BISCAYNE
	ZUMA	UNINCORP MADISON		ZMED	MEDLEY
	ZGRV	GREENVILLE		ZMIA	MIAMI
	ZLEE	LEE		ZMIB	MIAMI BEACH
	ZMAD	MADISON		ZMIG	MIAMI GARDENS
<b>ZCMN</b>		MANATEE COUNTY		ZMLK	MIAMI LAKES
	ZUMN	UNINCORP MANATEE		ZMIS	MIAMI SHORES
	ZANM	ANNA MARIA		ZMSP	MIAMI SPRINGS
	ZBRA	BRADENTON		ZNOB	NORTH BAY VILLAGE
	ZBRB	BRADENTON BEACH		ZNOM	NORTH MIAMI
	ZHBH	HOLMES BEACH		ZNMB	NORTH MIAMI BEACH
	ZLK1	LONGBOAT KEY		ZOPA	OPA-LOCKA
	ZPAL	PALMETTO		ZPAM	PALMETTO BAY
<b>ZCMR</b>		MARION COUNTY		ZPIN	PINECREST
	ZUMR	UNINCORP MARION		ZSOM	SOUTH MIAMI
	ZBEE	BELLEVIEW		ZSIB	SUNNY ISLES BEACH
	ZDUN	DUNNELLON		ZSUR	SURFSIDE
	ZMCI	MCINTOSH		ZSWE	SWEETWATER
	ZOCA	OCALA		ZUMD	VIRGINIA GARDENS
	ZRED	REDDICK		ZVIG	WEST MIAMI
<b>ZCMT</b>		MARTIN COUNTY	<b>ZCMO</b>		MONROE COUNTY
	ZUMT	UNINCORP MARTIN		ZUMO	UNINCORP MONROE
	ZJUP	JUPITER ISLAND		ZISA	ISLAMORADA
	ZOBP	OCEAN BREEZE		ZKCB	KEY COLONY BEACH
	ZSEP	SEWALL'S POINT		ZKEW	KEY WEST
	ZSTU	STUART		ZLAY	LAYTON

Z-Codes					
County Code	Jurisdiction Code	Description	County Code	Jurisdiction Code	Description
MONROE COUNTY (continued)			<b>ZCPA</b>		PALM BEACH COUNTY
	ZMAA	MARATHON		ZUPA	UNINCORP PALM BEACH
<b>ZCNA</b>		NASSAU COUNTY		ZATL	ATLANTIS
	ZUNA	UNINCORP NASSAU		ZBEG	BELLE GLADE
	ZCAA	CALLAHAN		ZBOC	BOCA RATON
	ZFER	FERNANDINA BEACH		ZBOY	BOYNTON BEACH
	ZHII	HILLIARD		ZBRY	BRINY BREEZES
<b>ZCOK</b>		OKALOOSA COUNTY		ZCLU	CLOUD LAKE
	ZUOK	UNINCORP OKALOOSA		ZDEB	DELRAY BEACH
	ZCIB	CINCO BAYOU		ZGLR	GLEN RIDGE
	ZCRE	CRESTVIEW		ZGOV	GOLF
	ZDES	DESTIN		ZGRC	GREENACRES
	ZFWB	FORT WALTON BEACH		ZGUS	GULF STREAM
	ZLAH	LAUREL HILL		ZHAE	HAVERHILL
	ZMAE	MARY ESTHER		ZHLD	HIGHLAND BEACH
	ZNIC	NICEVILLE		ZHYP	HYPOLUXO
	ZSHA	SHALIMAR		ZJUB	JUNO BEACH
	ZVAL	VALPARAISO		ZJUI	JUPITER
<b>ZCOE</b>		OKEECHOBEE COUNTY		ZJIC	JUPITER INLET COLONY
	ZUOE	UNINCORP OKEECHOBEE		ZLCS	LAKE CLARKE SHORES
	ZOKE	OKEECHOBEE		ZLPK	LAKE PARK
<b>ZCOR</b>		ORANGE COUNTY		ZLWH	LAKE WORTH
	ZUOR	UNINCORP ORANGE		ZLAN	LANTANA
	ZAPO	APOPKA		ZLOX	LOXAHATCHEE GROVES
	ZBAY	BAY LAKE		ZMLP	MANALAPAN
	ZBEI	BELLE ISLE		ZMAP	MANGONIA PARK
	ZEAT	EATONVILLE		ZNPB	NORTH PALM BEACH
	ZEDG	EDGEWOOD		ZOCR	OCEAN RIDGE
	ZLBV	LAKE BUENA VISTA		ZPAH	PAHOKEE
	ZMLD	MAITLAND		ZPBC	PALM BEACH
	ZOAL	OAKLAND		ZPBG	PALM BEACH GARDENS
	ZOCO	OCOEE		ZPBS	PALM BEACH SHORES
	ZORL	ORLANDO	ZPSG	PALM SPRINGS	
	ZWIN	WINDERMERE	ZRIB	RIVIERA BEACH	
	ZWIG	WINTER GARDEN	ZRPS	ROYAL PALM BEACH	
	ZWIP	WINTER PARK	ZSOB	SOUTH BAY	
<b>ZCOS</b>		OSCEOLA COUNTY	ZSPB	SOUTH PALM BEACH	
	ZUOS	UNINCORP OSCEOLA	ZTEQ	TEQUESTA	
	ZKIS	KISSIMMEE	ZWLK	WESTLAKE (eff. 1/1/2018)	
	ZSTC	ST CLOUD	ZWEL	WELLINGTON	
			ZWPB	WEST PALM BEACH	

Z-Codes					
County Code	Jurisdiction Code	Description	County Code	Jurisdiction Code	Description
<b>ZCPS</b>		PASCO COUNTY	POLK COUNTY (continued)		
	ZUPS	UNINCORP PASCO		ZFMD	FORT MEADE
	ZDAC	DADE CITY		ZFRO	FROSTPROOF
	ZNPR	NEW PORT RICHEY		ZHAC	HAINES CITY
	ZPOR	PORT RICHEY		ZHIP	HIGHLAND PARK
	ZSAA	SAN ANTONIO		ZHIC	HILLCREST HEIGHTS
	ZSAL	ST LEO		ZLAA	LAKE ALFRED
	ZZEP	ZEPHYRHILLS		ZLHM	LAKE HAMILTON
<b>ZCPI</b>		PINELLAS COUNTY		ZLWS	LAKE WALES
	ZUPI	UNINCORP PINELLAS		ZLAE	LAKELAND
	ZBEA	BELLEAIR		ZMUL	MULBERRY
	ZBBH	BELLEAIR BEACH		ZPOC	POLK CITY
	ZBBF	BELLEAIR BLUFFS		ZWIH	WINTER HAVEN
	ZBES	BELLEAIR SHORE	<b>ZCPU</b>		PUTNAM COUNTY
	ZCWR	CLEARWATER		ZUPU	UNINCORP PUTNAM
	ZDUE	DUNEDIN		ZCRS	CRESCENT CITY
	ZGUL	GULFPORT		ZINT	INTERLACHEN
	ZIRB	INDIAN ROCKS BEACH		ZPAA	PALATKA
	ZINS	INDIAN SHORES		ZPOP	POMONA PARK
	ZKEC	KENNETH CITY		ZWEA	WELAKA
	ZLAR	LARGO	<b>ZCSA</b>		SANTA ROSA COUNTY
	ZMAB	MADEIRA BEACH		ZUSA	UNINCORP SANTA ROSA
	ZNRB	NORTH REDINGTON BEACH		ZGUB	GULF BREEZE
	ZOLD	OLDSMAR		ZJAY	JAY
	ZPIP	PINELLAS PARK		ZMIL	MILTON
	ZREB	REDINGTON BEACH	<b>ZCSR</b>		SARASOTA COUNTY
	ZRES	REDINGTON SHORES		ZUSR	UNINCORP SARASOTA
	ZSAH	SAFETY HARBOR		ZLK2	LONGBOAT KEY
	ZSEM	SEMINOLE		ZNOP	NORTH PORT
	ZSOP	SOUTH PASADENA		ZSAR	SARASOTA
	ZSTP	ST PETERSBURG		ZVEN	VENICE
	ZSPT	ST PETE BEACH	<b>ZCSE</b>		SEMINOLE COUNTY
	ZTAS	TARPON SPRINGS		ZUSE	UNINCORP SEMINOLE
	ZTRI	TREASURE ISLAND		ZALM	ALTAMONTE SPRINGS
<b>ZCPO</b>		POLK COUNTY		ZCAS	CASSELBERRY
	ZUPO	UNINCORP POLK		ZLAM	LAKE MARY
	ZAUB	AUBURNDALE		ZLON	LONGWOOD
	ZBAT	BARTOW		ZOVI	OVIEDO
	ZDAE	DAVENPORT		ZSAF	SANFORD
	ZDUD	DUNDEE		ZWIS	WINTER SPRINGS
	ZEAL	EAGLE LAKE	Left blank intentionally		

Z-Codes					
County Code	Jurisdiction Code	Description	County Code	Jurisdiction Code	Description
<b>ZCST</b>		ST JOHNS COUNTY	VOLUSIA		
	ZUST	UNINCORP ST JOHNS		ZDLA	DELAND
	ZHAS	HASTINGS		ZDET	DELTONA
	ZMA2	MARINELAND		ZEDW	EDGEWATER
	ZSAG	ST AUGUSTINE		ZFB2	FLAGLER BEACH
	ZSAB	ST AUGUSTINE BEACH		ZHOH	HOLLY HILL
<b>ZCSL</b>		ST LUCIE COUNTY		ZLHN	LAKE HELEN
	ZUSL	UNINCORP ST LUCIE		ZNSB	NEW SMYRNA BEACH
	ZFTP	FORT PIERCE		ZOAH	OAK HILL
	ZPSL	PORT ST LUCIE		ZORG	ORANGE CITY
	ZSLV	ST LUCIE		ZORB	ORMOND BEACH
<b>ZCSU</b>		SUMTER COUNTY		ZPIE	PIERSON
	ZUSU	UNINCORP SUMTER		ZPOI	PONCE INLET
	ZBUS	BUSHNELL		ZPOO	PORT ORANGE
	ZCEH	CENTER HILL		ZSOD	SOUTH DAYTONA
	ZCOL	COLEMAN	<b>ZCWA</b>		WAKULLA COUNTY
	ZWBS	WEBSTER		ZUWA	UNINCORP WAKULLA
	ZWID	WILDWOOD		ZSOC	SOPCHOPPY
<b>ZCSW</b>		SUWANNEE COUNTY		ZSTM	ST MARKS
	ZUSW	UNINCORP SUWANNEE	<b>ZCWL</b>		WALTON COUNTY
	ZBRF	BRANFORD		ZUWL	UNINCORP WALTON
	ZLIV	LIVE OAK		ZDEF	DEFUNIAK SPRINGS
<b>ZCTA</b>		TAYLOR COUNTY		ZFPT	FREEPORT
	ZUTA	UNINCORP TAYLOR		ZPAX	PAXTON
	ZPER	PERRY	<b>ZCWS</b>		WASHINGTON COUNTY
<b>ZCUN</b>		UNION COUNTY		ZUWS	UNINCORP WASHINGTON
	ZUUN	UNINCORP UNION		ZCAY	CARYVILLE
	ZLBU	LAKE BUTLER		ZCHP	CHIPLEY
	ZRAI	RAIFORD		ZEBR	EBRO
	ZWOS	WORTHINGTON SPRINGS		ZVER	VERNON
<b>ZCVO</b>		VOLUSIA COUNTY		ZWAS	WAUSAU
	ZUVO	UNINCORP VOLUSIA			
	ZDAB	DAYTONA BEACH	<b>ZGRS</b>		Gross Receipts
	ZDBS	DAYTONA BEACH SHORES			
	ZDBA	DEBARY	<b>ZDTH</b>		Direct--to--Home

## Contact Information

If there are questions or issues using the online application, help and assistance may be obtained by emailing [e-services@floridarevenue.com](mailto:e-services@floridarevenue.com) and you will receive a response within 24 business hours. You may also call the Department's Taxpayer Information and Assistance line at (850) 488-6800 Monday – Friday, excluding holidays.