

Communications Services Tax

Import File Specifications for Flat File Web Import

Version 7
January 2023

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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+0000000164625461+
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 which 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 which 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 twelve 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	MICANOPIY
	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 CIRTRUS
	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	OCOE
	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
	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 CITY

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 ²
	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

² Hastings: For applied periods after 1/1/2019, please use ZUST for Unincorporated St. Johns.

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	FREEPORT
	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 (-).