



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Communications Services Tax  
Islandia Removed as Taxing Jurisdiction  
Effective Immediately**

The City of **Islandia** (located in Miami-Dade County, population 18) has been removed from the list of local jurisdictions for communications services tax because the city was abolished by an ordinance passed by the Miami-Dade County Board of County Commissioners. This change is effective immediately.

**Islandia Service Addresses**

The jurisdictional assignment of customers' service addresses located in Islandia should be changed to the unincorporated area of Miami-Dade County. Those customers should be taxed at the Miami-Dade County unincorporated area rate of 5.72%, regardless of the date the service is rendered or transacted.

**Filing Returns**

The *Florida Communications Services Tax Return* (Form DR-700016) and Internet filing application will not be updated until January 1, 2015. In the meantime, if you file returns using the Department's website, edit the profile and un-select Islandia. If you file using an electronic upload process, your file should not contain the code ZISL, which represents Islandia. Paper filers should ignore the line for Islandia.

**References: Sections 166.051 and 202.19, Florida Statutes**

**FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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