

**Florida Department of Revenue
Tax Information Publication**

TIP No.: 05A19-01

Date: April 1, 2005

**COMMUNICATIONS SERVICES TAX
ADDRESS/JURISDICTION DATABASE CHANGE - CITY OF DANIA BEACH**

Notice to Dealers Using the Department's CST Address/Jurisdiction Database

The Federal Information Processing Standards (FIPS) 55-3 code for the City of Dania Beach (located in Broward County) has been changed within the Communications Services Tax (CST) Address/Jurisdiction Database. The FIPS 55-3 code for Dania Beach has been changed from 16325 to 16335 in the database rebuild that will be posted on April 2, 2005, and effective July 1, 2005.

FIPS 55-3 provides a unique code for named populated places and other locations. The FIPS guidelines provide a class code for each entry to distinguish populated places, county subdivisions, counties, selected facilities, and obsolete and unverified names, etc. The class code structure also provides subcategories that distinguish active local governments from those that are inactive or nonfunctioning. Within the FIPS guidelines, a C1 FIPS code identifies an active incorporated place, while a C4 FIPS code identifies an alternative common name of a place.

The CST Address/Jurisdiction Database should contain only the C1 FIPS codes for taxing jurisdictions in Florida. Therefore, the C4 code of 16325 previously listed for Dania Beach has been replaced by the C1 code of 16335. For more information about FIPS codes, visit the Geographic Names Information System (GNIS) website at: <http://geonames.usgs.gov/>

References: 202.22(2)(a), Florida Statutes, and Rule 12BER04-09, Florida Administrative Code

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. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379

Blountstown Highway, Tallahassee, FL 32304-2716.