



Florida Department of Revenue
Tax Information Publication

TIP

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**COMMUNICATIONS SERVICES TAX
ADDRESS/JURISDICTION DATABASE CHANGE – CITY OF CUTLER BAY**

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

The Federal Information Processing Standards (FIPS) 55-3 code for the City of Cutler Bay (located in Miami-Dade County) has been changed within the Communications Services Tax (CST) Address/Jurisdiction Database. The FIPS 55-3 code of 15975 is no longer valid for the City of Cutler Bay.

The new FIPS 55-3 code of **15968** for **Cutler Bay** will be reflected in the database rebuild that will be posted October 3, 2008 and effective January 1, 2009. Please update your records to reflect this change.

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 contains only the C1 FIPS codes for taxing jurisdictions in Florida.

References: Section 202.22 (2) (a), Florida Statutes and Rule 12A-19.071, 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.

Persons with hearing or speech impairments may 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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.