



Documentary Stamp Tax Return
For Registered Taxpayers'
Unrecorded Documents

DR-225
R. 01/23
Rule 12B-4.003, F.A.C.
Effective 01/23
Page 1 of 2

Mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0170

Name and address if not preprinted:

Certificate #:
Business Partner #:
Contract Object #:
FEIN:
Reporting Period:

Location Address:

Return due date:

A return must be filed even if no tax is due or electronic payment sent.

Who must file a tax return? Every person who executes or issues instruments as described below, and is registered with the Department of Revenue, must report documentary stamp tax collected on unrecorded documents.

When are tax returns and payments due? Tax returns and payments are due by the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return must be postmarked or hand-delivered to the Department on the first day of business following the 20th. You must file a tax return for each reporting period, even if no tax is due.

Taxpayers who make payments electronically can go to floridarevenue.com/taxes/eservices to find payment due date calendars and other eServices program information.

Notes and Other Written Obligations to Pay Money: Tax is calculated at \$0.35 per \$100 or portion thereof. Florida law limits the maximum tax due on notes and other written obligations to \$2,450. However, there is no limit on the tax due for a mortgage or other lien filed or recorded in Florida. Tax is due on documents that contain a promise to pay, a sum certain in money, and are executed or delivered in Florida. Examples include:

- Notes and other written obligations to pay
Retail installment sale contracts
Title loans
Certain renewal notes

Bonds: Tax is calculated at \$0.35 per \$100 or portion thereof. Tax is due on the original issuance of bonds in Florida, based on the face value of the bond.

Instruments Transferring Interest in Florida Real Property: For real property situated in any county in Florida, except Miami-Dade County, tax is calculated at \$0.70 per \$100 or portion thereof, of the consideration paid or to be paid. For real property situated in Miami-Dade County, tax is calculated at \$0.60 per \$100, or portion thereof, of the consideration paid or to be paid where the property transferred is a single-family residence; and at \$0.60 plus \$0.45 surtax per \$100, or portion thereof, of the consideration paid or to be paid where the property transferred is other than a single-family residence.

You must file and pay electronically if you paid \$5,000 or more in documentary stamp tax during the State of Florida's prior fiscal year (July 1 - June 30).

Instructions for Completing a Machine-Readable Form

Use black ink. Do not make any stray marks in boxed field areas.

Handwritten Example Use black ink Typed Example
0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

\*\*Detach coupon and return with payment.\*\*

Florida Department of Revenue
Documentary Stamp Tax Return For Registered Taxpayers' Unrecorded Documents

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Be sure to sign and date reverse side.

Certificate Number Reporting Period

Location Address

DOR USE ONLY
postmark or hand delivery date

Table with 5 rows (Documentary Stamp Tax Due, Surtax Due, Penalty, Interest, Amount Due With Return) and 12 columns for numerical entry.

Due:
Late After:

Do Not Write in the Space Below

Check here if payment was made electronically.

9100 0 99999999 0019025031 1 4000009999 9999 2

# Instructions for Filing Documentary Stamp Tax Return

**Line 1. Documentary Stamp Tax Due.** Enter the total amount of documentary stamp tax collected.

**Line 2. Surtax Due.** Enter the total amount of surtax collected.

**Line 3. Penalty.** The penalty for a late tax payment is 10% for each month (or fraction of a month) the payment is late, not to exceed 50% of the tax due. The minimum penalty for a late-filed tax return is \$10. Add lines 1 and 2 and multiply the resulting sum by the appropriate penalty rate; write this amount on Line 3.

**Line 4. Interest.** Interest is due from the date tax is due until paid. Florida law provides for a floating rate of interest for late payments of taxes due. The floating rate of interest is calculated based on a formula in section 213.235, Florida Statutes, and is updated on January 1 and July 1 of each year. To obtain interest rates go to [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 5. Amount Due with Return.** Add the amounts on Lines 1 – 4 and enter the total. Pay this amount with your return. Make your check payable to the Florida Department of Revenue. Check the box if you electronically transmitted your payment.

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify the Department is online at [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

You must file and pay electronically if you paid \$5,000 or more in documentary stamp tax during the State of Florida's prior fiscal year (July 1 - June 30). Go to [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices) to enroll or get more information about electronic filing and payment procedures and requirements.

**Sign and Date the Return.** The person authorized to file the DR-225 return must sign and date the return and also include a current job title and phone number.

**Resources:** Visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

**Mail your return and payment to:**

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0170

## Change of Information

The legal entity changed on \_\_\_\_/\_\_\_\_/\_\_\_\_. **If you change your legal entity and are continuing to do business in Florida, you must register on-line or complete and mail a new Florida Business Tax Application (Form DR-1).**

The business was closed permanently on \_\_\_\_/\_\_\_\_/\_\_\_\_. (The Department will cancel your documentary stamp tax certificate number as of this date.)  
Are you a corporation/partnership required to file corporate income tax returns?  Yes  No

**Tax Certificate Number**

-           -

**FEIN**

-

### Business Partner Number

The business address has changed.  
New Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

The business was sold on \_\_\_\_/\_\_\_\_/\_\_\_\_. The new owner information is:

Name of New Owner: \_\_\_\_\_ Telephone Number of New Owner: (\_\_\_\_) \_\_\_\_\_

Mailing Address of New Owner: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

▶ Signature of Taxpayer (Required): \_\_\_\_\_ Date: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_

**\*\*Detach coupon and return with payment\*\***

### Has Your Address or Business Information Changed?

Check here and complete the Change of Information form above.

### Change of Ownership?

If you sell your business or ownership changes, check here and complete the Change of Information form above. You will also need to file a final return.

### Final Return?

Check here if you are discontinuing your business and this is your final return. Closing date: \_\_\_\_/\_\_\_\_/\_\_\_\_.

**Under penalties of perjury, I declare that I have examined this tax return and the facts stated in it are true.**

Signature of Authorized Taxpayer

Title

( ) Phone Number

Date