

# **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

Florida Department of Revenue 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

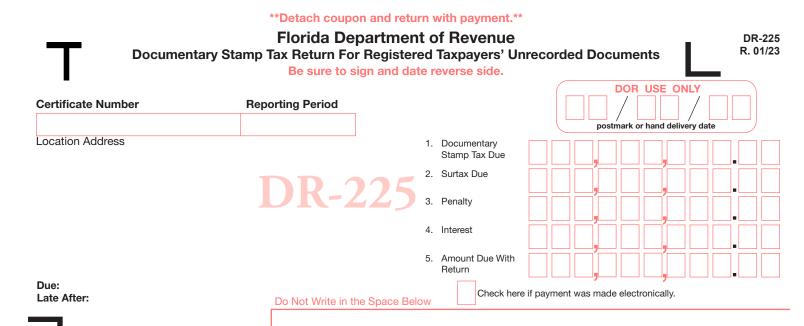
Bonds: Tax is calculated at \$0.35 per \$100 or portion thereof. Tax is due on the original issuance of bonds in Florida, based on the face value of the bond.

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	١
0123456789	0123456789	



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.

**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**.

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** 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** 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 I	nformation		
The legal entity changed on////	_/ If you change your leg da Business Tax Application (Fo	al entity and are continuing to do bus rm DR-1).	iness in Florida, you must register	
The business was closed permanently on _ Are you a corporation/partnership required			mp tax certificate number as of this date.)	
Tax Certificate		FEIN		
Business Partner Number				
The business address has changed. New Address:				
City:	State:ZIP	:		
The business was sold on/	. The new owner informat	ion is:		
Name of New Owner:	Telep	hone Number of New Owner: (	_)	
Mailing Address of New Owner:				
City:	County:	State: Z	/IP:	
Signature of Taxpayer (Required):	**Detach coupon and i		ımber: ()	
Has Your Address or Business Information Check here and complete the Change of	•	<b>Final Return?</b>	nuing your business and this is your final	
Change of Ownership?		return. Closing date:/		
If you sell your business or ownership ch complete the Change of Information form need to file a final return.				
Under penalties of perjury, I decla				
Signature of Authorized Taxpayer	Title	( ) Phone Number	Date	