

**Florida Department of Revenue  
Tax Information Publication**

**TIP 03B04-03**

**Date Issued: Jan 09, 2003**

**DOCUMENTARY STAMP TAX FILING STATUS CHANGED TO  
SEMI-ANNUAL BEGINNING JANUARY 1, 2003**

Your documentary stamp tax account has been changed to a semi-annual reporting status effective January 1, 2003. This change is required because you paid \$500 or less in documentary stamp tax during the past four calendar quarters. You will receive a personalized documentary stamp tax return (Form DR-225) in June 2003. If you do not receive a semi-annual return by late June, please call the telephone number listed below.

Semi-annual returns are due no later than the 20th day of the month following the collection period, remitting the tax due for the preceding collection period. However, if the 20th falls on a Saturday, Sunday or federal or state holiday, returns are not considered late if postmarked on the first business day following the 20th. Your first semi-annual return is due no later than July 21, 2003. The collection periods and tax return due dates are:

<u>Collection Period</u>	<u>Tax Return Due</u>
January - June 2003	July 21, 2003
July - December 2003	January 20, 2004

**Note:** This change applies only to your filing frequency with the Department of Revenue for documentary stamp tax. This change does not affect any other tax filings you may have with the Department or taxes administered by a local government.

References: Chapter 201, Florida Statutes; Chapter 12B-4, 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](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 (Florida only), 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.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.