



Documentary Stamp Tax Return For Registered Taxpayers' Unrecorded Documents

DR-225 R. 01/16 TC Rule 12B-4.003 Florida Administrative Code Effective 01/16

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 EFT 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 http://floridarevenue.com/dor/eservices to find payment due date calendars and other e-Services program information.

Notes and Other Written Obligations to Pay Money: Tax is calculated at \$.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 \$.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 \$.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 \$.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 \$.60 plus \$.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.

Instructions for Completing a Machine-Readable Form

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

Handwritten Example and Typed Example showing digit boxes for 0-9 with 'Use black ink' instruction.

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

Florida Department of Revenue Documentary Stamp Tax Return For Registered Taxpayers' Unrecorded Documents Be sure to sign and date reverse side.

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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 10 columns for digits.

Due: Late After:

Do Not Write in the Space Below

Check here if payment was made electronically.

