

Documentary Stamp Tax Return For Registered Taxpayers' Unrecorded Documents

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

DR-225

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

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.			
Certificate Number	Reporting Period		DOR USE ONLY postmark or hand delivery date		
Location Address		Documentary Stamp Tax Due			
	DR-22	2. Surtax Due			
	DR-ZZ	3. Penalty			
		4. Interest			
		5. Amount Due With Return			
Due: Late After:	Do Not Write in the Space	Below Check here in	f payment was made electronically.		

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 percent for each month (or fraction of a month) the payment is late, not to exceed 50 percent 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 the Department's Internet site at **www.floridarevenue.com**.

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.

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 **www.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

Electronic Funds Transfer (EFT): Florida law requires certain taxpayers to pay taxes and file tax returns electronically. Go to the Department's Internet site to enroll or get information about electronic payment and filing requirements and procedures.

		Chang	ge of Informat	ion						
	The legal entity changed on// on-line or complete and mail a new <i>Florida Bus</i>			d are continuing to d	lo business in Florida, you m	nust register				
	The business was closed permanently on/ (The Department will cancel your documentary stamp tax certificate number as of this day a corporation/partnership required to file corporate income tax returns? Yes No									
	Tax Certificate Number			FEIN						
Bus	siness Partner Number									
	The business address has changed. New Address:									
	City:									
	The business was sold on//	. The new owne	r information is:							
	Name of New Owner:		Telephone Numbe	r of New Owner: ()					
	Mailing Address of New Owner:									
	City:	County:		State:	ZIP:					
S	Signature of Taxpayer (Required):		Date: on and return with		ne Number: ()	_				
I,	Has Your Address or Business Information Chan	ged?	Final F	Return?						
	Check here and complete the Change of Information	ation form above.	Ch	eck here if you are dis	scontinuing your business and	I this is your fir				
	Change of Ownership?		retu	urn. Closing date:						
L	If you sell your business or ownership changes, complete the Change of Information form above need to file a final return.									
U	Jnder penalties of perjury, I declare tha	at I have exam	nined this tax ret	urn and the fact	s stated in it are true.					
9	Signature of Authorized Taxpaver	Title) Phone Number	Date					