

### Documentary Stamp Tax Return For Registered Taxpayers' Unrecorded Documents

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 20<sup>th</sup> day of the month following each reporting period. If the 20<sup>th</sup> 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 20<sup>th</sup>. You must file a tax return for each reporting period, even if no tax is due.

Taxpayers who make payments electronically can go to

www.myflorida.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	$\overline{}$
0123456789 0123456789	
Use black ink	

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

Document	ary Stamp Tax Return For Reg	ment of Revenue istered Taxpayers' Uni d date reverse side.	recorded Documents
Certificate Number	Reporting Period		DOR USE ONLY       postmark or hand delivery date
Location Address		1. Documentary Stamp Tax Due	
	<b>DR-22</b>	2. Surtax Due 3. Penalty	
		4. Interest	
		5. Amount Due With Return	
Due: Late After:	_Do Not Write in the Spac	ce Below Check here i	if payment was made electronically.

# 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 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.myflorida.com/dor**.

**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.myflorida.com/dor** or call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

### 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.

# **Change of Information**

The legal entity changed on// on-line or complete and mail a new Florid		gal entity and are continui form DR-1).	ng to do business in Flor	da, you must register
The business was closed permanently on Are you a corporation/partnership required t	/ (The Depa o file corporate income tax retu		umentary stamp tax certific	ate number as of this date.
Tax Certificate		_ FEIN		
usiness Partner Number				
The business address has changed. New Address:				
City:	State:ZIF	):		
The business was sold on//				
Name of New Owner:	Telep	hone Number of New Owne	er: ()	
Mailing Address of New Owner:				
City:	County:	State:	ZIP:	
Signature of Taxpayer ( <b>Required</b> ):		Date:T	elephone Number: (	)
	**Detach coupon and	return with payment**		_
Has Your Address or Business Information	•	Final Return?		I
Check here and complete the Change of Ir Change of Ownership?	formation form above.	,	are discontinuing your bus	,
<ul> <li>If you sell your business or ownership char</li> </ul>	nges, check here and	return. Closing da	lite://	
complete the Change of Information form a need to file a final return.				
			· · · · · · ·	
Under penalties of perjury, I declare	e that I have examined t	his tax return and the	e facts stated in it ar	e true.
Signature of Authorized Taxpayer	Title	( ) Phone Numb	ber	Date