Documentary Stamp Tax Return For Registered Taxpayers' Unrecorded Documents DR-225 R. 11/07

Rule 12B-4.003 Florida Administrative Code Effective 01/08

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:

Collection 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 collection 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 collection 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.

Hand-Printed: If hand printing this document, print your numbers as shown and write one number per box. Write within the boxes.



Machine reads a \$25.00 payment.

Machine-Typed: If typing this document, type through the boxes and type all of your numbers together. Do not use a comma, period, or dash (, . or -). Indicate cents with two numbers.



9100 0 99999999 0019025033 9 999999999 0000 0

Detach coupon and return with payment.

Be sure to sign and date reverse side. DOR USE ON							
Certificate Number	Collection Period			postmark or hand delivery date			
Location Address		1	. 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 Spa	ace Below	Check here	e if 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 that is established using a formula in section 213.235, Florida Statutes. Interest rates are updated on January 1 and July 1 of each year. To obtain interest rates contact the Department (see "Resources" section of this return).

Line 5. Amount Due with Return. Add the amounts on Lines 1-4 and enter the total. Remit this amount with your return. Make your check payable to the Florida Department of Revenue. Check the box if you have electronically transmitted your payment.

Signature of Authorized Taxpayer

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 Internet site at **www.myflorida.com/dor** or call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671. Persons with hearing or speech impairments may call the TDD line at 800-367-8331 or 850-922-1115.

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 at **www.myflorida.com/dor/eservices** for information about electronic payment and filing requirements and procedures or to enroll.

	Change of I	nformation							
The legal entity changed on//on-line or complete and mail a new <i>Applica</i>	If you change your leg tion to Collect and/or Repor	gal entity and are t <i>Tax in Florida</i> (F	continuing to do business orm DR-1).	in Florida, you must register					
The business was closed permanently on Are you a corporation/partnership required to			·	certificate number as of this date.)					
Tax Certificate		_ FI	EIN						
Business Partner Number									
The business address has changed. New Address:									
City:	State:ZIP								
The business was sold on//									
Name of New Owner:	me of New Owner:Telephone Number of New Owner: ()								
Mailing Address of New Owner:									
City:	County:		_ State: ZIP:						
Signature of Taxpayer (Required):		Date:	Telephone Number:	()					
	Detach coupon and	return with paym	ient						
Has Your Address or Business Information Cl	· ·		Final Return?						
☐ Check here and complete the Change of Info		☐ Check here if you are discontinuing your business and this is your fina							
Change of Ownership? If you sell your business or ownership change.	an about here and som	return. C	return. Closing date:/						
plete the Change of Information form above. a final return.	•								
Under penalties of perjury, I declare	that I have examined the	his tax return	and the facts stated i	n it are true.					

() Phone Number

Date

Title