



Reporting Documentary Stamp Tax

What Tax Forms Should Be Used?

Florida's documentary stamp taxes authorized by Chapter 201, Florida Statutes (F.S.), are paid in one of three ways. If a taxable document is recorded, generally the tax is paid to the County Clerk of Court at the time of recordation. If a taxable document is not recorded, then the tax is paid directly to the Florida Department of Revenue and accompanied by Form DR-225 or Form DR-228.

Documents Recorded with the Clerk of Court

Taxable documents (such as deeds and mortgages) recorded with the County Clerk of Court prior to the 20th day of the month following the month the document is delivered or executed, require tax be paid to the Clerk of Court at the time of recordation.

Unrecorded Documents

Documentary stamp tax reported and paid on a document not recorded with the Clerk of Court is remitted directly to the Department of Revenue.

The ***Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents (Form DR-225)*** is used by parties who have five (5) or more taxable documents in any given month that are not recorded with the Clerk of Court. These parties, which generally include financing companies, banks, and automobile dealers who offer financing, are required to register with the Department. These parties collect documentary stamp tax on unrecorded documents (typically unsecured notes are not recorded and occasionally deeds are not recorded) and remit the tax to the Department. A DR-225 tax return must be filed with the Department even when no tax is due. The tax and return are due no later than the 20th day of the month following the month the taxable documents are executed or delivered.

The ***Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents (Form DR-228)*** is used by parties who have fewer than five (5) taxable documents in any given month that are not recorded with the Clerk of Court (typically unsecured notes are not recorded and occasionally deeds are not recorded). These parties include financing companies and automobile dealers, furniture companies, and orthodontists who offer financing. The tax and return are due to the Department no later than the 20th day of the month following the month the taxable documents are executed or delivered.