



Documentary Stamp Tax Return For Nonregistered Taxpayers' Unrecorded Documents

DR-228 R. 01/16

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

This return is for nonregistered taxpayers only and is due no later than the 20th of the month following the execution month. SEE INSTRUCTIONS ON REVERSE SIDE.

Filing Tips

- DO NOT attach original or copies of deeds or other documents to this return.
Keep a copy of this return and a copy of your check for your records.
Use Worksheet on reverse side to complete lines 4 - 8 on the tax return coupon below.
DO NOT submit a photocopy of a DR-228 tax return.
All documents listed must be executed and/or issued in the same month.
Taxpayers with five or more taxable transactions per month must register with the Department.
Complete all information requested on the coupon.
Mail coupon to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0150
SIGN AND DATE THE RETURN.

Florida Department of Revenue

Documentary Stamp Tax Return For Nonregistered Taxpayers' Unrecorded Documents

T

DR-228 R. 01/16

Form with fields for Taxpayer Name, Street Address, City/State/ZIP, County, and a table for tax amounts (4-8) in US Dollars and Cents. Includes FEIN and SSN fields.

Do Not Write in the Space Below

9100 0 20141225 0019025036 5 4000001189 2797 4

\*\*\*DETACH COUPON\*\*\*

Florida Department of Revenue

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T

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# Worksheet for Completing Form DR-228

Complete the information requested and carry subtotals to the front of this tax return.

**Step 1. Notes and Other Written Obligations to Pay Money** – Tax-Rate: \$.35 per \$100 or fraction thereof. Florida law limits the maximum tax due on notes and other written obligations to \$2,450.

Example: A note of \$252,150 is executed, signed, or delivered in Florida and no mortgage or other lien is filed or recorded in Florida. Tax calculation: 2,522 (taxable \$100 units) x \$.35 = \$882.70.

1. Subtotal \$. \_\_\_\_\_

**Step 2. Bonds** – Tax-Rate: \$.35 per \$100 or fraction thereof.

Example: A corporate bond in the amount of \$100,000 is issued in Florida and no mortgage or other lien is filed or recorded in Florida. Tax calculation: 1,000 (taxable \$100 units) x \$.35 = \$350.00.

2. Subtotal \$. \_\_\_\_\_

**Steps 3a and 3b. Instruments Transferring Interest in Florida Real Property** – Tax-Rate: \$.70 per \$100 of consideration or fraction thereof in all counties except Miami-Dade; Miami-Dade is \$.60 per \$100 and surtax of \$.45 per \$100 (on real property other than a single-family dwelling) of consideration or fraction thereof.

Example: A deed transferring interest in unimproved real property (not a single-family dwelling) situated in Miami-Dade County is delivered for consideration of \$535,750. Surtax calculation: 5,358 (taxable \$100 units) x \$.45 = \$2,411.10.

3a. Surtax Subtotal \$. \_\_\_\_\_

Example 1: A deed transferring interest in real property situated in Miami-Dade County is delivered for consideration of \$535,750. Tax calculation: 5,358 (taxable \$100 units) x \$.60 = \$3,214.80.

Example 2: A deed transferring interest in real property situated in any Florida county other than Miami-Dade is delivered for consideration of \$404,105. Tax calculation: 4,042 (taxable \$100 units) x \$.70 = \$2,829.40.

3b. Tax Subtotal \$. \_\_\_\_\_

**Steps 4a and 4b. Instruments Transferring Ownership Interest in a Conduit Entity (see s. 201.02(1)(b), F.S., and Rule 12B-4.060, F.A.C.)** – Tax-Rate: \$.70 per \$100 of consideration or fraction thereof in all counties except Miami-Dade; Miami-Dade is \$.70 per \$100 and surtax of \$.45 per \$100 (on real property other than a single-family dwelling held in the conduit entity) of consideration or fraction thereof.

Example: An instrument transferring ownership interest in a conduit entity owning unimproved real property (not a single-family dwelling) situated in Miami-Dade County is delivered for consideration of \$535,750. Surtax calculation: 5,358 (taxable \$100 units) x \$.45 = \$2,411.10.

4a. Surtax Subtotal \$. \_\_\_\_\_

Example: An instrument transferring interest in real property situated in any Florida county, including Miami-Dade, is delivered for consideration of \$535,750. Tax calculation: 5,358 (taxable \$100 units) x \$.70 = \$3,750.60.

4b. Tax Subtotal \$. \_\_\_\_\_

**Step 5. Surtax due** (sum of steps 3a and 4a. Carry to line 4 on front of return.)

\$. \_\_\_\_\_

**Step 6. Documentary stamp tax due** (sum of steps 1, 2, 3b, and 4b. Carry to line 5 on front of return.)

\$. \_\_\_\_\_

**Who must file a DR-228 tax return?** This form is for **nonregistered** taxpayers reporting documentary stamp tax on **unrecorded documents**. Every person who executes or issues instruments described below and has less than five taxable transactions per month may report documentary stamp tax using this tax return.

**What tax return do registered taxpayers use?** Any person with five (5) or more taxable transactions per month must register with the Department and file a DR-225 tax return. You can register to collect and/or report tax through our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete and submit Form DR-1, *Florida Business Tax Application*. Obtain Form DR-1 from your nearest Department of Revenue service center or call Taxpayer Services at 800-352-3671.

**When are returns due?** Returns and payments are due no later than the 20<sup>th</sup> of the month following the execution month. Returns and payments postmarked after the 20<sup>th</sup> are late. However, if the 20<sup>th</sup> falls on a Saturday, Sunday, or state or federal holiday, returns will not be considered late if they are postmarked by the next business day.

**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 recorded instruments such as a mortgage or other lien. 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
- Leases with an unconditional promise to pay
- 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 Real Property in Florida:** For real property situated in all counties 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.

**Penalty:** If you are late filing your return or paying tax, add a late penalty of 10 percent of the tax due for each month or portion of a month, not to exceed 50 percent of the tax due. Minimum penalty is \$10.

**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 go to the Department's Internet site.

**Resources:** Visit the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

#### Where to Send Payments and Returns:

Make check payable to and send with return to:  
FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0150

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes.

SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.