

Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents (Form DR-228)

Electronic File and Pay Step-by-Step Guide



Website Navigation

From the Florida Department of Revenue home page, click the File and Pay icon.



Select Documentary Stamp Tax – Nonregistered Under eFile and Pay Taxes and Fees

Under the [eFile and Pay Taxes and Fees](#) section, select the Documentary Stamp Tax – Nonregistered link.

The screenshot shows the Florida Department of Revenue website. The header includes the state seal and the department name. A navigation bar contains links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The 'GENERAL TAX' link is active. Below the navigation bar, there is a 'Quick Links' section with various links, and a 'Resources' section with more links. The main content area is titled 'eFile and Pay Taxes, Fees, and Remittances'. It contains two columns of links. The left column, 'eFile and Pay Taxes and Fees', lists various taxes, with 'Documentary Stamp Tax - Nonregistered' highlighted. The right column, 'Pay a Bill or Make a Payment', lists payment options. A banner at the top right says 'We're Upgrading the eFile and Pay System' with a 'LEARN MORE' button.

Florida
DEPARTMENT OF REVENUE

HOME CHILD SUPPORT PROPERTY TAX **GENERAL TAX** TAX DATA CONTACT

Important Information
[Privacy Notice - Disclaimer](#)

Quick Links
[Company Identifiers to Prevent Debit Blocking](#)
[Contact Us](#)
[Enroll to eFile and Pay](#)
[eServices for Taxes, Fees and Other State Remittances](#)
[Register to Collect and Pay Taxes or Fees](#)
[Taxes and Fees or Refunds](#)
[Update Account Information](#)

Resources
[Filing and Paying Your Taxes Electronically \(GT-800001\)](#)
[Internet Enrollment for eServices Tutorial](#)
[Print Annual Resale Certificates](#)
[Registration Forms and Publications](#)
[Retrieve Your Certificate or Account Number](#)
[Verify Annual Resale Certificates or Consumer's Certificates of Exemption](#)
[View Reemployment Tax Rates in Five Easy Steps](#)

External Resources

We're Upgrading the eFile and Pay System
[LEARN MORE](#)

eFile and Pay Taxes, Fees, and Remittances

eFile and Pay Taxes and Fees

- [Communications Services Tax](#)
- [Corporate Income Tax File and Pay](#)
- [Documentary Stamp Tax - Registered](#)
- [Documentary Stamp Tax - Nonregistered](#)**
- [Fuel Tax - Blender, Exporter, Petroleum Carrier, Pollutants, and Wholesaler and Importer](#)
- [Fuel Tax - Local Government User of Diesel Fuel and Mass Transit System Provider](#)
- [Gross Receipts Tax on Utility Services](#)
- [Insurance Premium Tax](#)
- [Reemployment Tax - Agents](#)
- [Reemployment Tax - Employers](#)
- [Reemployment Tax - Employee Leasing](#)
- [Sales and Use Tax](#)
 - [Prepaid Wireless Fee](#)
 - [Solid Waste Fees and Surcharge](#)

Pay a Bill or Make a Payment

eCheck and Credit Card

- [Bill Payment](#)
- Tax/Fee/Remittance Payment Only**
 - [Communications Services Tax](#)
 - [Documentary Stamp Tax](#)
 - [Gross Receipts Tax on Utility Services](#)
 - [Insurance Premium Tax](#)
 - [Motor and Other Fuel Taxes](#)
 - [Prepaid Wireless Fee](#)
 - [Reemployment Tax](#)
 - [Sales and Use Tax](#)
 - [Solid Waste Fees and Surcharge](#)
- Other Taxes and Fees Payment Only**
(Corporate, Lake Belt, Pollutants, Severance)

Payments to Other State Agencies

eFile and Pay Without and Account

Under the eFile and Pay without an Account section, click Start a New Return.

The screenshot displays the Florida Department of Revenue website. At the top, there is a header with the state seal, the department's name, and a search bar. Below this is a navigation menu with links to HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX (which is highlighted), TAX DATA, and CONTACT. The main content area is titled 'eFile and Pay Documentary Stamp Tax - Nonregistered Users'. It features a 'Bulletin Board' with two announcements dated 6/1/2026. Below the bulletin board is a section titled 'eFile and Pay without an Account' with a link to 'eFile and Pay Help - User Guides and Videos'. A prominent blue button labeled 'Start a New Return' is highlighted with a yellow border. Further down is a 'Document Lookup' section with a button labeled 'Look Up Returns or Payments' and a note that it requires a Business Partner Number, Certificate Number, and Confirmation Number, and is for submissions on or after June 1, 2026. At the bottom is a 'History' section with a button labeled 'View Return and Payment History' and a note that it is available until August 31, 2026, for submissions before June 1, 2026.

Florida
DEPARTMENT OF REVENUE

HOME CHILD SUPPORT PROPERTY TAX **GENERAL TAX** TAX DATA CONTACT

eFile and Pay Documentary Stamp Tax - Nonregistered Users

Bulletin Board

6/1/2026 — Assistance Completing the Electronic Return or Payment	+
6/1/2026 — Welcome to the new eFile and Pay System for documentary stamp tax	+

eFile and Pay without an Account

[eFile and Pay Help - User Guides and Videos](#)

Start a New Return

Document Lookup (Requires Business Partner Number, Certificate Number, and Confirmation Number)

Look Up Returns or Payments

Submitted on or after June 1, 2026

History (Available until August 31, 2026)

View Return and Payment History

Submitted before June 1, 2026

Florida Department of Revenue Privacy Notice

To view the Florida Department of Revenue's Privacy Notice, click the hyperlink.

Otherwise, check the box to agree to the terms and conditions, then click Next.

Florida
DEPARTMENT OF REVENUE

HOME

Home / Documentary Stamp

File a Tax Return

DR228

The Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents (Form DR-228) is used to report documentary stamp tax on unrecorded documents. Any person with five or more taxable transactions per month must register with the Department of Revenue and file DR-225.

For additional information, visit [Florida Dept. of Revenue - Documentary Stamp Tax](#).

To continue, review the Terms and Conditions, click the agree checkbox, and click the **Next** button.

* indicates required field

Terms and Conditions

To file as a guest, review the Florida Department of Revenue's [Privacy Notice](#). By selecting the check box, you accept the terms outlined in this Privacy Notice.

☐ I agree to the above Terms and Conditions

Cancel Next

File a Tax Return

Complete the Submitter Information, check the reCAPTCHA box, and click Next.

File a Tax Return

Complete all fields below and click **Next**.

Instructions to file a return as a Guest can be found [here](#).

* indicates required field

Submitter Information

* First Name

First name

* Last Name

Last name

Title

* Daytime Country Code

UNITED STATES (+1)

* Daytime Phone

xxx xxx xxxx

Extension

* Email

emailID@email.com

* Confirm Email

emailID@email.com

*



I'm not a robot



reCAPTCHA

Cancel

Next

Taxpayer Information

Complete all required fields (*).

Taxpayer's Information

Progress 10%

* indicates required field

Taxpayer's Information

* Name

* ID Type:

* ID Value ?

* Country

UNITED STATES

Attention

* Address Line 1

Address Line 2

* City

* State

FLORIDA

* Zip Code

* County

* Filing Period

MM/DD/YYYY

* Worksheet ?

No Worksheet

Clear

Continue

Select Worksheet

Select the appropriate
Worksheet from the
dropdown options.

Click Continue.

Taxpayer's Information

Progress 10%

* indicates required field

Taxpayer's Information

* County

* Filing Period

* Worksheet ?

No Worksheet

Basic Worksheet

Expanded Worksheet

No Worksheet

Clear

Continue

Note: The use of the **Basic** or **Expanded Worksheet** is optional.

Tip: Skip ahead to the correct slide of this guide based on your selection.

No Worksheet

Enter the tax due in all applicable fields.

Enter any Penalty and Interest due.

Click Continue.

Documentary Stamp Totals

Progress

90%

Documentary Stamp Document Amounts

* indicates required field

Complete all fields and click **Continue**.
If assistance is needed in determining these amounts, please click the **Back** button below to return to the previous page. Select Basic or Expanded Worksheets for guided calculations.

4. Miami-Dade County Surtax Due	\$
5. Documentary Tax Due	\$
6. Penalty	\$ 0.00
7. Interest	\$ 0.00

← Back

Clear

Continue

Note: The **No Worksheet** option will not auto-calculate the amount of tax due and requires the tax due to be manually calculated.

Basic Worksheet Steps 1-4b

Enter the amount of tax due for all applicable items.

Click Continue.

DR-228 Basic Worksheet

Progress 30%

DR-228 Basic Worksheet * indicates required field

The worksheet is optional. If you choose not to use a worksheet to assist with filing your return, click the **Back** button. Complete the fields below and click **Continue**.

Step 1. Notes and Other Written Obligations	\$ 0.00
Step 2. Bonds	\$ 0.00
Step 3a Instruments Transferring Interest in FL Real Property- Miami-Dade	\$ 0.00
Step 3b Instruments Transferring Interest in FL Real Property- Other Counties	\$ 0.00
Step 4a. Instruments Transferring Ownership-Conduit Miami-Dade	\$ 0.00
Step 4b. Instruments Transferring Ownership-Conduit-All Counties	\$ 0.00

[← Back](#) [Clear](#) [Continue](#)

Note: The **Basic Worksheet** option will not auto-calculate the amount of tax due and requires the tax due to be manually calculated.

Basic Worksheet Steps 5 and 6

The amount due will be carried over from the previous page.

Click Continue.

DR-228 Basic Worksheet

Progress  60%

* indicates required field

DR-228 Basic Worksheet

The worksheet is optional. If you choose not to use a worksheet to assist with filing your return, click the **Back** button. Complete the fields below and click **Continue**.

Step 5. Surtax Due

Step 6. Documentary Stamp Tax Due

[< Back](#) [Clear](#) [Continue](#)

Note: The **Basic Worksheet** will not auto-calculate the amount of tax due and requires the tax due to be manually calculated.

Basic Worksheet Totals

Enter any Penalty
and Interest due.

Click Continue.

Documentary Stamp Totals

Progress

90%

* Indicates required field

Documentary Stamp Document Amounts

Complete all fields and click **Continue**.
If assistance is needed in determining these amounts, please click the **Back** button below to return to the previous page. Select Basic or Expanded Worksheets for guided calculations.

4. Miami-Dade County Surtax Due	\$	150.00
5. Documentary Tax Due	\$	300.00
6. Penalty	\$	0.00
7. Interest	\$	0.00

Back

Clear

Continue

Expanded Worksheet

Complete all relevant fields, then click Continue.

DR-228 Expanded Worksheet

Progress

20%

DR-228 Expanded Worksheet

* indicates required field

The worksheet is optional. If you choose not to use a worksheet to assist with filing your return, click the **Back** button. Complete the fields below and click **Continue**

Total of Note(s)	\$ 0.00
Amount of Bond(s)	\$ 0.00
Total of Real Property Instruments - Miami-Dade Only	\$ 0.00
Total of Real Property Instruments All other Counties, excluding Miami-Dade	\$ 0.00
Total of Conduit Instruments Miami-Dade County Only	\$ 0.00
Instruments Transferring Interest in Conduit Entity - All Counties (INCLUDE MIAMI-DADE)	\$ 0.00

← Back

Clear

Continue

Note: The **Expanded Worksheet** will auto-calculate the amount of tax due for all items entered.

Expanded Worksheet – Notes and Bonds Calculations

The calculated amount due will populate.

Click Continue.

DR-228 Expanded Worksheet

Progress

40%

DR-228 EWS - Taxable Units - Rates - Tax Due - Notes and Bonds

* indicates required field

The worksheet is optional. If you choose not to use a worksheet to assist with filing your return, click the **Back** button. Complete the fields below and click **Continue**

Total of Note(s)	\$	50.00
Taxable Units - Notes		0
Tax Rate - Notes		0.35
Step 1. Subtotal of Notes	\$	0.00
Amount of Bond(s)	\$	500.00
Taxable Units - Bonds		5
Tax Rate Bonds		0.35
Step 2. Subtotal of Bonds	\$	1.75

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Clear

Continue

Note: The **Expanded Worksheet** will auto-calculate the amount of tax due for all items entered.

Expanded Worksheet Calculation

The calculated amount
due will populate.

Click Continue.

Total of Real Property Instruments - Miami-Dade Only	\$	10.00
Taxable Units - Miami-Dade		0
Miami-Dade Real Property Surtax Rate		0.45
Step 3a. Miami-Dade Surtax Total	\$	0.00
Miami-Dade Real Property Tax Rate		0.6
Step 3b-1. Miami-Dade Tax Subtotal	\$	0.00
Total of Real Property Instruments All other Counties, excluding Miami-Dade	\$	10.00
Other Counties Real Property Tax Units		0
All Other Counties Real Property Tax Rate		0.7
Step 3b-2. All Other Counties Real Property Tax Subtotal	\$	0.00
All Counties Tax Subtotal	\$	1.30
< Back		Clear
		Continue

Note: The *Expanded Worksheet* will auto-calculate the amount of tax due for all items entered.

Expanded Worksheet Calculation Final Step

The calculated amount
due will populate.

Click Continue.

Total of Conduit Instruments Miami-Dade County Only	\$ 5.00
Taxable Units - Conduit	0
Conduit Miami-Dade Surtax Rate	0.45
Step 4a. Miami-Dade Conduit Surtax Total	\$ 0.00
Instruments Transferring Interest in Conduit Entity - All Counties (INCLUDE MIAMI-DADE)	\$ 5.00
Taxable Units - Instruments Transferring Interest in Conduit Entity - All Counties	0
Instruments Transferring Interest in Conduit Entity - All Counties Tax Rate	0.7
Step 4b All Counties Conduit Tax Subtotal	\$ 0.00

[← Back](#) [Clear](#) [Continue](#)

Note: The *Expanded Worksheet* will auto-calculate the amount of tax due for all items entered.

Expanded Worksheet Totals

Enter any Penalty
and Interest due.

Click Continue.

Documentary Stamp Totals

Progress

90%

* indicates required field

Documentary Stamp Document Amounts

Complete all fields and click **Continue**.
If assistance is needed in determining these amounts, please click the **Back** button below to return to the previous page. Select Basic or Expanded Worksheets for guided calculations.

4. Miami-Dade County Surtax Due	\$	0.00
5. Documentary Tax Due	\$	1.75
6. Penalty	\$	0.00
7. Interest	\$	0.00

Back

Clear

Continue

Summary Information

Review the Summary Information, then click Continue.

File a Tax Return - Summary Information ?

Progress 100%

This is an overview of the form you are attempting to submit. If any information looks incorrect, click on the **Back** button. If all information looks correct, click **Continue**. Please note, the application is not filed until you get a confirmation number.

Today's Date	May 15, 2026
FEIN	XX-XXX5152
Account Type	Documentary Stamp Tax
Period End Date	01/31/2026
Late After Date	02/20/2026
Miami-Dade County Surtax Due	\$500.00
Documentary Tax Due	\$100.00
Penalty	\$0.00
Interest	\$0.00
Total Amount Due with Return	\$600.00
Please Note	Returns/Payments filed after the Late After Date may incur additional Penalties, Interest, and/or Fees.

Cancel

Back

Continue

Form Payment

Enter the Payment
Amount or check the
box to pay the total
outstanding balance.
Select the Payment
Method.

Form Payment

* indicates required field

Form Details

Taxpayer Name	FACTORY #4	Filing Period End Date	02/28/2026
Account	DOCUMENTARY STAMP TAX	Amount Due	\$550.00
Account ID	CONTRACT OBJECT NUMBER:1481	Return Confirmation #	920020000776

Today's Date May 27, 2026

**CONTRACT OBJECT
NUMBER** 1481

Account Type Documentary Stamp Tax

Filing Period End Date 02/28/2026

Late After 03/20/2026

Amount Due \$550.00

Total Amount Due \$550.00

Please Note Returns/Payments filed after the Late After Date may incur additional Penalties, Interest, and/or Fees.

* **Payment Amount** \$ ☐ Check here to pay Total Outstanding Balance

* **Payment Method**

The contact information displayed reflects your electronic filing or payment information on file with the Florida Department of Revenue. If your contact information needs updating, you can enter the updated information here. Any change you make will be effective for this transaction only. To make a permanent update to your contact information, visit floridarevenue.com/taxes/eEnroll and select Update e-Enrollment.

* **First Name**

* **Country Code** UNITED STATES (+1)

* **Last Name**

* **Phone Number**

Middle Name

* **Email**

Cancel

Next

Contact Information

Review the contact information, then click Next.

The contact information displayed reflects your electronic filing or payment information on file with the Florida Department of Revenue. If your contact information needs updating, you can enter the updated information here. Any change you make will be effective for this transaction only. To make a permanent update to your contact information, visit floridarevenue.com/taxes/eEnroll and select Update e-Enrollment.

If you agree, Please select the **Yes** button. To cancel the submission and go back to the return, Select **No**.

* First Name

CYNTHIA

* Country code

UNITED STATES (+1)

* Last Name

TESTER

* Phone Number

+

Middle Name

* Email

CTESTER@ .COM

No

Yes

Schedule a Payment

Enter all required bank account fields.
Choose the payment Debit Date.
Check the box to authorize the withdrawal of funds as specified.

Click Next.

Schedule Electronic Payment

* indicates required field

The payment must be debited from your bank account on or before the due date to be deemed timely paid. If the due date falls on a state or federal holiday or a weekend, choosing the following business day for the bank debit will be deemed timely paid. If you are submitting the transaction after 5:00 p.m. ET and select today's date as the bank debit date, the date will default to the next business day.

Registered Users - Choose Existing Bank Account or Enter a New Account. If you select Enter New Bank Account, the bank information provided will only be used for this transaction. To update your Existing Bank Account information, go to floridarevenue.com/taxes/enrollment.

Guest Users - Enter the Bank Account information. The bank information provided will only be used for this transaction.

Taxpayer Name

Payment Amount \$362.25

* Bank Routing Number	
* Bank Account Number	
* Confirm Bank Account Number	
* Bank Account Type	
* Bank Account Holder Name	
* Country Code	UNITED STATES (+1)
* Phone	xxx xxx xxxx
* Debit Date	Thursday, 05/28/2026

☐ * I hereby authorize the withdrawal of funds as specified above for tax payments.

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Next

Confirm Payment

Review the payment details, then click Confirm to submit the payment for processing.

Confirm Payment

Please confirm the below payment to submit for processing

Payment Amount \$362.25

Payment Account Details PERSONAL/CONSUMER CHECKING

[< Back](#)

[Confirm](#)

Payment Confirmation

Once the payment has been submitted, a green confirmation banner displays.

Click Print to view a copy of the payment receipt.

Click Return Home to return to the eFile and Pay homepage.

Payment Confirmation

Your payment information is below. Please record and keep this confirmation number for your record. To print a copy of your payment confirmation, please use your browser's print function.

If the payment confirmation number below appears as a clickable link, you may select it to view and print associated return details. Otherwise, you can review and print your return details under the menu bar: Online Transactions > Submitted Items.

The payment has been accepted. The confirmation number and payment details can be found below. Please keep for your records.

[Return Home](#) [Print](#)

Transaction Information

Confirmation # [920020000815](#)
Status IN PROCESS

Submitted Date Wednesday, 05/27/2026
Submitted Time 03:36 PM

Payment Information

Taxpayer Name
Document Type DR-228
Amount Paid \$362.25
Payment Amount \$362.25
Fee Amount \$0.00

Debit Date Thursday, 05/28/2026
Filing Period End Date 02/01/2026

Electronic Check Information

Bank Nickname N/A
Bank Account Type PERSONAL/CONSUMER CHECKING

Routing Number XXXXX0047
Account Number XXXXXXXXXXXX3274

Payment Details

Account Type	Identifier	Filing Period End Date	Amount Paid
DOCUMENTARY STAMP TAX	FEIN:xxx-xxx3311	02/01/2026 - 02/01/2026	\$362.25

Showing 1 to 1 of 1 entries

⏪ < 1 > ⏩