Florida Department of Revenue

Tax Information Publication

TIP 04B04-05

Dated: December 29, 2004

DOCUMENTARY STAMP TAX FILING CHANGED TO MONTHLY

BEGINNING JANUARY 1, 2005

Your filing frequency for documentary stamp tax has been changed to a monthly reporting status effective January 1,

2005. This change is required because you paid more than \$1,000 in documentary stamp tax during the period of July

1, 2003, through June 30, 2004. You will receive a personalized documentary stamp tax return (Form DR-225) for the

month of January and each month thereafter.

Monthly returns are due no later than the 20th day of each month, remitting the tax for the preceding month. However,

if the 20th falls on a Saturday, Sunday, federal, or state holiday, returns are not considered late if they are postmarked

on the first business day following the 20th. Your first monthly return will be for the period beginning January 1, 2005,

and ending January 31, 2005, and will be due no later than February 22, 2005.

Please note that this change applies only to your filing frequency with the Department of Revenue for documentary

stamp tax. This change does not affect any other tax filings you may have with the Department or taxes administered

by a local government.

The Department offers the convenience of paying documentary stamp tax via electronic funds transfer (EFT) using our

telephone payment system. If you would like to pay taxes electronically, please go to the Department's Internet site at

www.myflorida.com/dor and click on e-Services for more information.

References: Section 201.133, Florida Statutes; Rule 12-B4, Florida Administrative Code.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does

not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m.,

to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379

Blountstown Highway, Tallahassee, FL 32304-2716.