

**Florida Department of Revenue
Tax Information Publication**

TIP 03B04-02

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**DOCUMENTARY STAMP TAX FILING STATUS CHANGED
TO QUARTERLY BEGINNING JANUARY 1, 2003**

Your documentary stamp tax account has been changed to a quarterly reporting status effective January 1, 2003. This change is required because you paid \$1,000 or less in documentary stamp tax during the past four calendar quarters. You will receive a personalized documentary stamp tax return (Form DR-225) in March and receive a return at the end of each subsequent calendar quarter thereafter. If you do not receive a quarterly return by late March, please call the telephone number listed below.

Quarterly returns are due no later than the 20th day of the month following the collection period, remitting the tax due for the preceding collection period. However, if the 20th falls on a Saturday, Sunday or federal or state holiday, returns are not considered late if postmarked on the first business day following the 20th. Your first quarterly return is due no later than April 21, 2003. The collection periods and tax return due dates are:

<u>Collection Period</u>	<u>Tax Return Due</u>
January - March 2003	April 21, 2003
April - June 2003	July 21, 2003
July - September 2003	October 20, 2003
October - December 2003	January 20, 2004

Note: 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.

References: Chapter 201, Florida Statutes; Chapter 12B-4, 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 (Florida only), 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.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.