



Florida Department of Revenue
Tax Information Publication

TIP

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DR-219 Form Filing Requirement is Repealed Documentary Stamp Tax Due and Payable Has Not Changed

Beginning June 1, 2008:

- The requirement to complete and file Form DR-219 (Return for Transfers of Interest in Real Property) is repealed.
- The Department of Revenue will not process DR-219 forms received.
- Destroy all blank DR-219 forms in your inventory.

The repeal of the requirement to complete and file Form DR-219 does not impact documentary stamp tax payment and filing requirements. Documentary stamp tax continues to be due on all documents that convey an interest in Florida real property (as provided in section 201.02, Florida Statutes). The tax must be paid at the time of recording with the Clerks of Court or County Recorders if the document is recorded prior to the 20th day of the month following the month the document is delivered. The tax must be paid directly to the Department of Revenue by the 20th day of the month following the month the document is delivered if the document is not recorded before. Delinquent payment of tax will continue to be subject to penalty and interest charges.

The Clerks of Court and County Recorders will continue to collect the tax on recorded documents and will continue to annotate on recorded documents the amount of tax paid.

See [attached](#) Documentary Stamp Tax on Deeds and Other Documents that Transfer Interest in Florida Real Property Reference Sheet.

References: Section 201.022, Florida Statutes; Chapter 2008-24, Laws of Florida, Rule 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 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.

The Documentary Stamp tax brochure is available on-line at www.myflorida.com/dor/taxes/doc_stamp.html

Persons with hearing or speech impairments may 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.