



## Clerk COMMUNICATION

Karen E. Rushing | Clerk of the Circuit Court and County Comptroller  
Operations Dept. -- Communications | 941. 861. 7400 |

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Date: May 24, 2008

Contact: Mike Higdon, Manager, Recording Department, mhigdon@scgov.net

From: Karen E. Rushing, Clerk of the Circuit Court and County Comptroller

**RE: DR-219 Return Transfers of Interest in Real Property Requirement Change**

Effective June 1, 2008 the DR- 219 form (Return Transfers of Interest in Real Property) will no longer be required when presenting any document transferring interest in real property for recording.

Please keep in mind that this **does not** exempt you from paying the correct amount of documentary stamps (based on purchase price or valuable consideration). It simply exempts you from having to provide the DR-219 form itself. If the correct amount of doc stamps is not paid, this could result in penalties owed to and collected by the Florida Department of Revenue. In order for us to record your document(s), you must be sure to **include at least the minimum of \$0.70** with each conveyance document.

Failure to pay the full amount of documentary stamps due will result in a penalty under §201.17(2)(b), F.S. The penalty is equal to 10 percent of any unpaid tax and may escalate to 50 percent of the unpaid tax, depending on the amount of time the tax is unpaid. Interest of one percent per month is charged based upon the amount of tax due from the date of recordation until the tax is paid.

There is a continuing obligation to pay documentary stamp taxes based on the actual consideration or value paid for the deed transferring any interest in real property. If incorrect documentary stamp taxes are paid, penalty and interest may accrue.

If you have any questions, we suggest that you contact the Florida Department of Revenue Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671, or you may want to contact James McAdams, Program Director, Property Tax Oversight, Florida Department of Revenue, PO Box 3000, Tallahassee, FL 32315-3000, 850-488-3338, [dorpto@dor.state.fl.us](mailto:dorpto@dor.state.fl.us) . Thank you.

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