

April 1999

Greetings Florida Notaries!

This month we will discuss several topics of interest:

1. the color of ink used for notarizations
2. notary fees
3. obtaining certified copies of IRS tax documents.

LEGISLATURE IN SESSION

The Florida Legislature is in the middle of its annual 60-day session. Democracy is at work. Proposed legislation, whether it passes or fails, affects the lives of Floridians and has a potential impact on Notaries. Stay tuned to our Notary E-Mail E-ducation in the next few months to find out if any legislation passes that will affect the way you perform your duties as a Notary Public.

WHAT COLOR OF INK IS REQUIRED FOR NOTARIZATIONS?

The law specifies that the rubber-stamp notary seal must be affixed to all notarized documents with "photographically reproducible black ink." However, the law does not specify the color of ink to be used in signing notarial certificates. So, it is up to you unless the document or the signer requests a specific color of ink, you may choose any color. You should, however select an ink color that will photocopy well generally black or dark blue.

NOTARY FEES

Should you charge a fee for your services as a Notary Public? The law allows you to charge up to \$10 for each notarial act and up to \$20 for solemnizing a marriage. Most Notaries do not charge for their services because they notarize in connection with their employment; however, some people supplement their income using their notary commission. When determining what fees you may charge, consider these important factors:

1. Fees are optional but must not exceed the statutory limits.
2. Be fair and reasonable when setting fees, and do not discriminate against individuals on the basis of gender, race, national origin, political beliefs, etc.
3. Disclose your notary fees to your customer prior to the notarization. You have the right to refuse to notarize if your customer cannot or refuses to pay your fee.
4. If you charge your employer or customers for your notarial services during business hours, make sure that you and your employer work out an agreement to prevent any misunderstanding later.
5. Special circumstances apply to government employees whose employers paid for the cost of their notary commission. The head of the agency is allowed to set fees for notarial services performed during business hours, and those fees are collected as part of the general revenue of that agency. Notaries who are government employees may charge fees for notarizations done on their own time, and those fees belong to the Notary.
6. If you charge for other services related to a notarization, such as for travel or for wedding arrangements, you should inform your customer before performing the notarial services, preferably with an itemized statement of fees.
7. Notary fees may be considered income by the Internal Revenue Service and are reportable. Check with your tax advisor.

OBTAINING CERTIFIED COPIES OF IRS TAX DOCUMENTS

Notaries are often asked to certify a photocopy of a tax form (IRS 1040) for customers who are enrolling their children in college or applying for a mortgage on a new home. Florida law prohibits Notaries from making attested photocopies of the tax forms for two reasons. First, the original tax forms have already been filed with the Internal Revenue Service and there is no

original available from which to photocopy the document. Second, certified copies are available from IRS. Therefore, you should refuse to notarize or make attested photocopies of tax forms. Instead, you may want to provide the following information to your customer.

To request a photocopy or a certified copy of a tax form from a previous year, a person must file Form 4506, "Request for Copy of Tax Form," with the IRS. The cost of the copy is \$23 which may be paid by personal check or money order. No telephone orders or credit cards are accepted. The order usually takes 6-8 weeks to process. Form 4506 can be obtained from any IRS office.

There are two alternative documents provided by the IRS that may satisfy the needs of your customer. First, a "1722 Letter" is available at no charge and can be ordered over the telephone and received within just a few days. This document contains pertinent tax information and is usually accepted by universities, lending institutions, courts, and government agencies in lieu of certified copies of tax forms. Second, a "Transcript of Account" contains limited tax information but itemizes all payments, interest, and/or penalties for an account. This document is also free and can be received within 30 days. For additional information, your customer should visit an office of the Internal Revenue Service or call (800) 829-1040.

CONTACT US

If you have questions about your duties as a Notary Public, please contact our office via e-mail; call us at (850) 922-6400; fax us at (850) 410-1294; or write to us at Notary Section, Office of the Governor, LL06 Capitol, Tallahassee, FL 32399-0001.

Until next month . . .

If you would like to receive this electronic newsletter please e-mail me, [Linda Adams](#)
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