Department of Revenue

MOBILE HOME
REAL ESTATE EXCISE TAX AFFIDAVIT

Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW
Chapter 458-61A WAC

This form is your receipt when stamped by cashier.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

PLEASE TYPE OR PRINT
INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED

REGISTERED OWNER

Name: Phillip L. Reed
Ruth J. Reed
Street: Rt. 1 Box 81
City: Kooskia State: WA Zip Code: 83539

NEW REGISTERED OWNER

Name: Bruce Nuxoll
Marci Lee Nuxoll
Street: 414 Big Cedar Rd.
City: Kooskia State: ID Zip Code: 83539

LOCATION OF MOBILE HOME

Name:
Street: 2100 Critchfield Rd.
City: Clarkston State: WA Zip Code: 99403

LEGAL OWNER

Name: Phillip L. Reed
Ruth J. Reed
Street: Rt. 1 Box 81
City: Kooskia State: ID Zip Code: 83539

PERSONAL PROPERTY PARCEL or ACCOUNT NO. 5-122-02-015-0001-0010
LIST ASSESSED VALUE(S): $ 1,500.00

REAL PROPERTY PARCEL or ACCOUNT NO.
LIST ASSESSED VALUE(S): $

MAKE	YEAR	MODEL	SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.
Marlette	1966		55ET X 10	60089	

Date of Sale: 03/06/2015
Taxable Sale Price ..... $ 1,600.00
Excise Tax: State ..... $ 20.48
Asotin County Local ..... $ 4.00
Delinquent Interest: State ..... $
0.0025 Local ..... $
Delinquent Penalty ..... $
Subtotal ..... $ 24.48
State Technology Fee ..... $ 5.00
Affidavit Processing Fee ..... $
Total Due ..... $ 29.48

If exemption claimed, WAC number & title:
WAC No. (Sec/Sub)
WAC Title

A MINIMUM OF $10.00 IS DUE IN FEE(S) AND/OR TAX.

AFFIDAVIT

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Signature of **Grantor/Agent** Phillip L. Reed
Name (print) Phillip L. Reed or Ruth J. Reed
Date and Place of Signing: 03/4/2015 - Clarkston, WA

Signature of **Grantee/Agent** Bruce Nuxoll
Name (print) Bruce Nuxoll or Marci Lee Nuxoll
Date & Place of Signing: 03/4/2015 - Clarkston, WA

TREASURER'S CERTIFICATE

I hereby certify that property taxes due Asotin County on the mobile home described hereon have been paid to and including the year 2015.

4/13/15 Date — Gloria Hanson County Treasurer or Deputy

If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).

THIS SPACE - TREASURER'S USE ONLY

ATEC# 11098 ga

PAID

REV 84 0003e (4/9/08) COUNTY TREASURER

48306

State of Washington
Department of Revenue
Miscellaneous Tax Section
PO Box 47477
Olympia WA 98504-7477

REAL ESTATE EXCISE TAX SUPPLEMENTAL STATEMENT

(WAC 458-61A-304)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A for deeded transfers and Form REV 84 0001B for controlling interest transfers) for claims of tax exemption as provided below. Completion of this form is required for the types of real property transfers listed in numbers 1-3 below. Only the first page of this form needs original signatures.

AUDIT: Information you provide on this form is subject to audit by the Department of Revenue. **In the event of an audit, it is the taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed.** This documentation must be maintained for a minimum of four years from date of sale. (RCW 82.45.100) Failure to provide supporting documentation when requested may result in the assessment of tax, penalties, and interest. Any filing that is determined to be fraudulent will carry a 50% evasion penalty in addition to any other accrued penalties or interest when the tax is assessed.

PERJURY: Perjury is a class C felony which is punishable by imprisonment in a state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars ($5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

The persons signing below do hereby declare under penalty of perjury that the following is true (check appropriate statement):

1. ☑ **DATE OF SALE**: (WAC 458-61A-306(2))

I, (print name) Debbie Heagy certify that the Bill of Sale (type of instrument), dated 03/04/2015, was delivered to me in escrow by Phillip L. Reed & Ruth J. Reed (seller's name). **NOTE:** Agent named here must sign below and indicate name of firm. The payment of the tax is considered current if it is not more than 90 days beyond the date shown on the instrument. If it is past 90 days, interest and penalties apply to the date of the instrument.

Reasons held in escrow Processing time took longer than expected for all 12 mobile home titles we were handling.

Debbie Heagy — Signature

Alliance Title + Escrow — Firm Name

2. **GIFTS**: (WAC 458-61A-201) The gift of equity is non-taxable; however, any consideration received is not a gift and is taxable. The value exchanged or paid for equity plus the amount of debt equals the taxable amount. One of the boxes below must be checked. Both Grantor (seller) and Grantee (buyer) must sign below.

Grantor (seller) gifts equity valued at $ _____ to grantee (buyer).

NOTE: Examples of different transfer types are provided on the back. This is to assist you with correctly completing this form and paying your tax.

"Consideration" means money or anything of value, either tangible (boats, motor homes, etc) or intangible, paid or delivered, or contracted to be paid or delivered, including performance of services, in return for the transfer of real property. The term includes the amount of any lien, mortgage, contract indebtedness, or other encumbrance, given to secure the purchase price, or any part thereof, or remaining unpaid on the property at the time of sale. **"Consideration"** includes the assumption of an underlying debt on the property by the buyer at the time of transfer.

A. Gifts with consideration

1. ☐ Grantor (seller) has made and will continue to make all payments after this transfer on the total debt of $_____ and has received from the grantee (buyer) $ _____ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.
2. ☐ Grantee (buyer) will make payments on _____% of total debt of $_____ for which grantor (seller) is liable and pay grantor (seller) $_____ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.

B. Gifts without consideration

1. ☐ There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
2. ☐ Grantor (seller) has made and will continue to make 100% of the payments on the total debt of $_____ and has not received any consideration towards equity. No tax is due.
3. ☐ Grantee (buyer) has made and will continue to make 100% of the payments on total debt of $_____ and has not paid grantor (seller) any consideration towards equity. No tax is due.
4. ☐ Grantor (seller) and grantee (buyer) have made and will continue to make payments from joint account on total debt before and after the transfer. Grantee (buyer) has not paid grantor (seller) any consideration towards equity. No tax is due.

Has there been or will there be a refinance of the debt? ☐ YES ☐ NO (If yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

The undersigned acknowledge this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.

Grantor's Signature	Date	Grantee's Signature	Date
Grantor's Name (print)		Grantee's Name (print)	

3. ☐ **IRS "TAX DEFERRED" EXCHANGE** (WAC 458-61A-213)

I, (print name) _____, certify that I am acting as an Exchange Facilitator in transferring real property to _____ pursuant to IRC Section 1031, and in accordance with WAC 458-61A-213. **NOTE:** Exchange Facilitator must sign below.

Exchange Facilitator's Signature

For tax assistance, contact your local County Treasurer/Recorder or visit http://dor.wa.gov or call (360) 534-1503. To inquire about the availability of this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

COUNTY TREASURER

REV 84 0002ea (6/26/14)

48306