Department of Revenue
Washington State

REAL ESTATE EXCISE TAX AFFIDAVIT

PLEASE TYPE OR PRINT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED

(See back of last page for instructions)

This form is your receipt when stamped by cashier.

☐ Check box if partial sale of property

If multiple owners, list percentage of ownership next to name.

1 SELLER GRANTOR

Name Lynn L. Jackson

Mailing Address c/o Asotin County Jail, 838 5th Street

City/State/Zip Clarkston, Washington 99403

Phone No. (including area code)

2 BUYER GRANTEE

Name Marvin L. Jackson & Laura B. Jackson husband and wife

Mailing Address 1148 15th Street

City/State/Zip Clarkston, WA 99403

Phone No. (including area code) (509) 758-5212

3 Send all property tax correspondence to: ☐ Same as Buyer/Grantee

Name Marvin L. Laura B. Jackson

Mailing Address 1148 15th Street

City/State/Zip Clarkston, WA 99403

Phone No. (including area code) (509) 758-5212

List all real and personal property tax parcel account numbers – check box if personal property	List assessed value(s)
1-064-02-034-0000-0000 ☐	$ 90 800
☐	
☐	
☐	

4 Street address of property: 1012 Benjamin Street

This property is located in Clarkston

☐ Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

Lot 34 in Block 2 of Dr. Boston's Addition according to the official plat thereof, filed in Book B of Plats at Page(s) 86, records of Asotin County, Washington.

Together with that portion of the vacated road/alley lying adjacent to Lot 34 as vacated by Ordinance #1135, recorded April 10, 2006 and May 24, 2006 as Intrument Nos. 290421 adn 291436, respectively, records of Asotin County, Washington, which attached by operation of law.

5 Select Land Use Code(s):

11 - Household, single family units

enter any additional codes:

(See back of last page for instructions)

	YES	NO
Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?	☐	☐

6

	YES	NO
Is this property designated as forest land per chapter 84.33 RCW?	☐	☑
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?	☐	☑
Is this property receiving special valuation as historical property per chapter 84.26 RCW?	☐	☑

If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)

NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, **you must sign on (3) below**. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land ☐ does ☑ does not qualify for continuance.

DEPUTY ASSESSOR DATE

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)

NEW OWNER(S): To continue special valuation as historic property, **sign (3) below**. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

(3) OWNER(S) SIGNATURE

PRINT NAME

7 List all personal property (tangible and intangible) included in selling price.

N/A

If claiming an exemption, list WAC number and reason for exemption:

WAC No. (Section/Subsection) x 458-61A 201 b1

Reason for exemption x gift from Son

Type of Document Quit Claim Deed

Date of Document 8/18/14

Gross Selling Price $	0.00
*Personal Property (deduct) $	
Exemption Claimed (deduct) $	
Taxable Selling Price $	0.00
Excise Tax : State $	0.00
0.0025 Local $	0.00
*Delinquent Interest: State $	
Local $	
*Delinquent Penalty $	
Subtotal $	0.00
*State Technology Fee $	5.00
*Affidavit Processing Fee $	
Total Due $	10.00

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

*SEE INSTRUCTIONS

8 **I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.**

Signature of **Grantor or Grantor's Agent** Lynn L. Jackson

Name (print) LYNN L. JACKSON

Date & city of signing: 8/18/14 CLARKSTON, WA

Signature of **Grantee or Grantee's Agent** Marvin L. Jackson

Name (print)

Date & city of signing:

Perjury: Perjury is a class C felony which is punishable by imprisonment in the 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)).

REV 84 0001a (6/26/14)

THIS SPACE - TREASURER'S USE ONLY

COUNTY ASSESSOR

Cash 10.00

(10)

PAID

AUG 19 2014

ASOTIN COUNTY TREASURER

47759

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 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)_____ certify that the_____ (type of instrument), dated_____, was delivered to me in escrow by_____ (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:_____

_____ Signature _____ 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 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 grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

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

X [signature] Grantor's Signature [signature] Grantee's Signature

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

47759

For tax assistance, contact your local County Treasurer/Recorder or visit http://dor.wa.gov or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.