



REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

This form is your receipt when stamped by cashier.

PLEASE TYPE OR PRINT

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

Check box if partial transfer of property (See back of last page for instructions) If multiple owners, list percentage of ownership next to name.

Form sections 1-3: Seller/Grantor and Buyer/Grantee information including names, addresses, phone numbers, and tax correspondence details.

Section 4: Street address of property (710 Dreamz Road, Asotin) and legal description of property.

Section 5: Select Land Use Code(s) (19) and Section 7: List all personal property included in selling price (N/A).

Section 6: Exemption questions regarding forest land, current use, and special valuation.

Section 7: Tax calculation table including Gross Selling Price, Exemption Claimed, Taxable Selling Price, Excise Tax, and Total Due (\$10.00).

Section 8: Notice of Continuance (Forest Land or Current Use) and Notice of Compliance (Historic Property).

Section 8: Owner(s) signature area with lines for name and date.

Section 8: Signature of Grantor or Grantor's Agent (Christy L. Pine) and Grantee or Grantee's Agent (Julie Seid).

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)).

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 \$ 0 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

- 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.
- 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

- 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 \$ 154,077⁹⁵ 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 \$ 154,077⁹⁵ and has not paid grantor (seller) any consideration towards equity. No tax is due.

- 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.

Christy L. Price
Grantor's Signature

Julie Sid
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

48823

When recorded return to:

Christy L. Pine
P.O. Box 492948
Redding, CA 96049

QUITCLAIM DEED

County of Asotin
State of Washington

The grantors, Travis R. De Boer, an unmarried person, and Julie Seid, an unmarried person, for consideration of the sum of \$1, hereby quitclaim and convey to Arthur W. Pine and Christy L. Pine, husband and wife, as joint tenants, all of their interest in the following described real property located in the County of Asotin, State of Washington:

PARCEL 1:

Lot 3 of Heathman Addition according to the official plat thereof, filed in Book D of Plats at Page 17, records of Asotin County, Washington.

PARCEL 2:

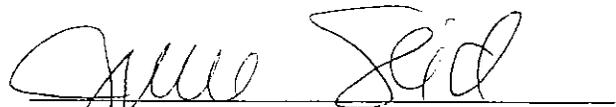
Lot 4 of Heathman Addition according to the official plat thereof, filed in Book D of Plats at Page 17, records of Asotin County, Washington.

Tax Parcel Number(s): 1-081-00-003-0000-0000 and 1-081-00-004-0000-0000

Dated: 8/5/15, 2015



Travis R. De Boer



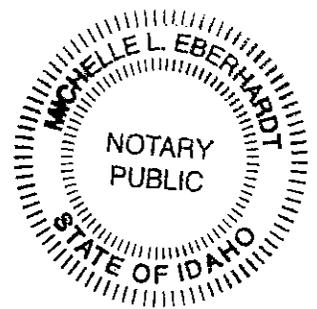
Julie Seid

48823

Idaho
STATE OF WASHINGTON
Ss. Nez Perce
COUNTY OF ASOTIN

I certify that I know or have satisfactory evidence that Travis R. De Boer and Julie Seid are the persons who appeared before me, and said persons acknowledged that they signed this instrument and acknowledged it to be their free and voluntary act for the uses and purposes mentioned in this instrument.

Dated: 08-05, 2015



Michelle R. Eberhardt
Notary name printed or typed: Michelle L Eberhardt
Notary Public in and for the State of Idaho
Residing at Lewiston
My appointment expires: 08-09-2016

48823