



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 (See back of last page for instructions)

Check box if partial sale, indicate % sold. List percentage of ownership acquired next to each name.

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

Form section 4: Property address and legal description details.

Form section 5: Land Use Code and exemption information.

Form section 6: Property classification questions (forest land, current use, etc.).

Form section 6 (continued): Continuation and compliance notices.

Form section 6 (continued): Signature and name lines for the owner(s).

Form section 7: Personal property included in selling price and tax calculation table.

Form section 8: Certifications and signatures of Grantor and Grantee.

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)).

J. BEIRL CA# 1494

PAID MAY - 9 2019 ASOTIN COUNTY TREASURER

052153

**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) _____, 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 \$ 151,100.00 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-signer 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.

Mary McLaughlin 5/8/2019
 Grantor's Signature Date

Mary McLaughlin, Guardian
 Grantor's Name (print)

Mary McLaughlin 5/8/2019
 Grantee's Signature Date

Mary McLaughlin
 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

 Date

 Exchange Facilitator's Name (print)

FILED
OFFICE OF COUNTY CLERK
ASOTIN COUNTY, WA

MAY -7 2019

NF
CLERK/DEPUTY

SUPERIOR COURT OF WASHINGTON FOR ASOTIN COUNTY

In re the Guardianship of:

No. 19-4-00003-02

JANICE E. BEIRL,

ORDER AUTHORIZING TRANSFER
OF REAL PROPERTY

Alleged Incapacitated Person.

THIS MATTER having come before the court upon motion of the Guardian, Mary McLaughlin, for authority to effect a Medicaid qualifying transfer of the real property at 317 Elm Street, and good cause appearing therefor,

IT IS HEREBY ORDERED that Mary McLaughlin is hereby authorized to transfer the real property at 317 Elm St, Clarkston, WA 99403, from James and Janice Beirl to James Beirl and then to Mary McLaughlin under WAC 182-513-1363.

Dated this 7 day of May, 2019.

George Fauny
JUDGE / COURT COMMISSIONER
PRO TEM

Presented by:

GITTINS & DUKES, PLLC

By: Lucy E. Dukes
LUCY E. DUKES, WSBA #46843
Attorney for Guardian

ORDER AUTHORIZING TRANSFER
OF REAL PROPERTY

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Gittins & Dukes, PLLC
843 Seventh Street
Clarkston, WA 99403
(509)758-2501
Facsimile: (509) 758-3576

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FILED
OFFICE OF COUNTY CLERK
ASOTIN COUNTY, WA

MAY - 7 2019

NF
CLERK/DEPUTY

SUPERIOR COURT OF WASHINGTON FOR ASOTIN COUNTY

In re the Guardianship of:

No. 19-4-00002-02

JAMES J. BEIRL,

ORDER AUTHORIZING TRANSFER
OF REAL PROPERTY

Alleged Incapacitated Person.

THIS MATTER having come before the court upon motion of the Guardian, Mary McLaughlin, for authority to effect a Medicaid qualifying transfer of the real property at 317 Elm Street, and good cause appearing therefor,

IT IS HEREBY ORDERED that Mary McLaughlin is hereby authorized to transfer the real property at 317 Elm St, Clarkston, WA 99403, from James and Janice Beirl to James Beirl and then to Mary McLaughlin under WAC 182-513-1363.

Dated this 7 day of May, 2019.

Joseph J. Jernigan
JUDGE / COURT COMMISSIONER
PRO TEM

Presented by:

GITTINS & DUKES, PLLC

By: Lucy L. Dukes
LUCY L. DUKES, WSBA #46843
Attorney for Guardian

ORDER AUTHORIZING TRANSFER
OF REAL PROPERTY

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