



PLEASE TYPE OR PRINT
 REAL ESTATE EXCISE TAX AFFIDAVIT
 CHAPTER 82.45 RCW - CHAPTER 458-61A WAC
 THIS FORM IS YOUR RECEIPT
 WHEN SIGNED BY SELLER

SELLER INFORMATION

Name: Jeff Becker
 Address: 32 Fairbairn Rd
 City: Pomona, WA 99357

Name: Barbara Becker
 Address: 1143 Boston St
 City: Clarkston, WA 99403

Name: Jennifer Becker
 Address: 1143 Boston St
 City: Clarkston, WA 99403

Phone No. (including area code):
 City/State/Zip: Clarkston WA 99403

Phone No. (including area code):
 City/State/Zip: Clarkston WA 99403

1st full paid and general property tax parcel number - check box if personal property
 17140003000000000

26,400.00 (As assessed value)

Street address of property: 1143 Boston St - Clarkston, WA 99403

This property is located in: unincorporated Asotin within city of township

Lot 3 of Lee Addition as described in Plat Recorded May 14, 2008 as Instrument No. 306127, according to records of Asotin County, Washington.

Seller Land Use Code(s): 09 Land with Mobile Home

Enter any additional codes: _____

(See back of last page for instructions)

THE NO

Was the seller receiving a property tax exemption or deferred under: Yes No

Is this property designated as forest land per chapter 82.43 RCW? Yes No

Is this property designated as current use (open space, farm and agriculture) per chapter 82.43 RCW? Yes No

Is this property, including special valuation as heretofore property per chapter 82.46 RCW? Yes No

NEW OWNERSHIP: To ensure the current designation as forest land or classification as current use (open space, farm and agriculture) or timber land, you must sign on (1) 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 transferee at the time of sale. (RCW 82.43.010 or RCW 82.43.020) Prior to signing (1) below, you may request your local county assessor for more information.

THIS AND DOES DOES NOT QUALIFY FOR CONTINUANCE.

DATE: _____

PRINT NAME: _____

(2) OWNERS SIGNATURE: _____

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

If any answers are "yes," complete as instructed below.

NEW OWNERSHIP: To ensure the current designation as forest land or classification as current use (open space, farm and agriculture) or timber land, you must sign on (1) 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 transferee at the time of sale. (RCW 82.43.010 or RCW 82.43.020) Prior to signing (1) below, you may request your local county assessor for more information.

THIS AND DOES DOES NOT QUALIFY FOR CONTINUANCE.

DATE: _____

PRINT NAME: _____

(2) OWNERS SIGNATURE: _____

NEW OWNERSHIP: To ensure the current designation as forest land or classification as current use (open space, farm and agriculture) or timber land, you must sign on (1) 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 transferee at the time of sale. (RCW 82.43.010 or RCW 82.43.020) Prior to signing (1) below, you may request your local county assessor for more information.

THIS AND DOES DOES NOT QUALIFY FOR CONTINUANCE.

DATE: _____

PRINT NAME: _____

(2) OWNERS SIGNATURE: _____

(3) NOTICE OF CONTINUANCE (AGRICULTURE)

NEW OWNERSHIP: To ensure the current designation as historic property or agricultural property, you must sign on (1) 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 transferee at the time of sale. (RCW 82.43.010 or RCW 82.43.020) Prior to signing (1) below, you may request your local county assessor for more information.

THIS AND DOES DOES NOT QUALIFY FOR CONTINUANCE.

DATE: _____

PRINT NAME: _____

(2) OWNERS SIGNATURE: _____

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

Signature of Creator or Creator's Agent: Jeff Becker

Signature of Transferor or Transferor's Agent: Jennifer Becker

Name (print): Jennifer Becker

Date of city or county: 12-14-2020

City or County: Clarkston

PAID (THIS SPACE - TREASURER'S USE ONLY)

COUNTY TREASURER

ASOTIN COUNTY TREASURER

DEC 15 2020

ATE CK# 337091

053775

**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 1/1, 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

- Grantor (seller) has made and will continue to make all payments after this transfer on the total debt of \$ 0.00 and has received from the grantee (buyer) \$ 0.00
(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 0.00 % of total debt of \$ 0.00 for which grantor (seller) is liable and pay grantor (seller) \$ 0.00 (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.
- Grantor (seller) has made and will continue to make 100% of the payments on total debt of \$ 0.00 and has not received any consideration towards equity. No tax is due.
- Grantee (buyer) has made and will continue to make 100% of the payments on total debt of \$ 0.00 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.

Debbie Heagy
Grantor's Signature / Agent

[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

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.