



REAL ESTATE EXCISE TAX AFFIDAVIT

This form is your receipt when stamped by cashier.

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)

Check box if partial sale of property

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

Form with fields for Seller/Grantor (Patrick A. Waller, Ronna L. Waller) and Buyer/Grantee (Charlee Sue Wayman), including mailing addresses and phone numbers.

Section 4: Street address of property: 739 16th Street, Clarkston, WA. This property is located in unincorporated Asotin County OR within the city of Unincorp.

Section 5: Select Land Use Code(s): 14 Residential condominiums. Includes checkboxes for property tax exemptions.

Section 6: 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 RCW?

Section 7: (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...

Section 7: (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property. (3) OWNER(S) SIGNATURE

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

Section 7: If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) 458-61A-201(b)(1). Reason for exemption: Gift No debt, No consideration given.

Table with columns for Type of Document (Statutory Warranty Deed (SWD)), Date of Document (08/30/22), and various fees including Gross Selling Price, Personal Property (deduct), Exemption Claimed (deduct), Taxable Selling Price, Excise Tax (State and Local), Delinquent Interest (State and Local), Delinquent Penalty, Subtotal, State Technology Fee, and Affidavit Processing Fee. Total Due is \$10.00.

Section 8: I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. Signature of Grantor or Grantor's Agent (Patrick A. Waller) and Signature of Grantee or Grantee's Agent (Charlee Sue Wayman). Date & city of signing: 7/1/2022, Clarkston, WA.

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)).



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) Colina Reynolds certify that the Statutory Warranty Deed  
(type of instrument), dated 11, was delivered to me in escrow by Patrick A. Waller  
(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 \$ 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.
2.  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**

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 \$ 0.00 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 \$ 0.00 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 refinancing of the debt?  YES  NO

If grantor (seller) was on title as co-signer 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.

\_\_\_\_\_  
Grantor's Signature Charlene Sue Wayman  
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.