

Real Estate Excise Tax Certification Co-Signor Exemption

WAC 458-61A-215(2)(d) & (2)(e)

This form must be submitted with the Real Estate Excise Tax Affidavit for deeded transfers (Form REV 84 0001A) when claiming the co-signor exemption from real estate excise tax ([WAC 458-61A-215](#)).

Please see dor.wa.gov/REETForms for more information.

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 prove the selling price or any exemption claimed.** This documentation must be maintained for a minimum of four years from the 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 be subject to a 50% evasion penalty in addition to any other accrued penalties or interest.

Perjury in the second degree is a class C felony which is punishable by confinement in a state correctional institution for a maximum term of five years or by a fine in an amount fixed by the court of not more than \$10,000, or by both such confinement and fine ([RCW 9A.72.030](#) and [RCW 9A.20.021\(1\)\(c\)](#)).

The addition or removal of a co-signor from title requires that the co-signor have no financial interest in the real property. This means the co-signor was (is) on title only for co-signing security purposes. This also means that the co-signor has not and will not make a financial contribution (directly or indirectly), including payments of any debt or other obligations associated with the real property.

Answer each of the following questions:

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| 1) Will (Did) the "co-signor" make any direct payments to the lender? | Yes | No |
| 2) Will (Did) the "co-signor" directly or indirectly contribute any funds used to make payments to the lender? | Yes | No |
| 3) Will (Did) the "co-signor" pay "rent" or other forms of consideration to the owner? | Yes | No |
| 4) Will (Did) the "co-signor" contribute funds for the property's utilities, property tax, homeowner's association dues, or general repairs and maintenance? | Yes | No |
| 5) Is (Will) the "co-signor" (be) a co-owner on the bank account making payments to the lender? | Yes | No |
| 6) Will (Did) the "co-signor" contribute funds towards any down payment, earnest money, or closing costs related to the initial purchase or refinance of the property? | Yes | No |

Important: If you answered YES to any of the above questions, the co-signor exemption in [WAC 458-61A-215](#) is not applicable to the transfer.

The persons signing below hereby declare under penalty of perjury that the above questions were answered truthfully and that the transfer of real property on the attached affidavit is entitled to the exemption from real estate excise tax per [WAC 458-61A-215\(2\)\(d\) or \(2\)\(e\)](#).

Signature of Grantor or Grantor's Agent	Name (and Title if Grantor's Agent)	Date
Signature of Grantor or Grantor's Agent	Name (and Title if Grantor's Agent)	Date
Signature of Grantee or Grantee's Agent	Name (and Title if Grantee's Agent)	Date
Signature of Grantee or Grantee's Agent	Name (and Title if Grantee's Agent)	Date

For tax assistance, contact your local County Treasurer/Recorder or visit dor.wa.gov/REET or call 360-704-5905. To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.