Washington State
Department of Revenue
Compliance Procedures & Admin.
PO Box 47473
Olympia WA 98504-7473

Declaration of Buyer and Seller Regarding Value of Used Vehicle Sold

THIS FORM MUST BE COMPLETED ENTIRELY IN ORDER TO BE VALID

Description of vehicle

Make _____ Model _____ Year _____

Vehicle Identification Number _____

Seller's Name(s) *(please print)* _____

Address _____

City _____ State _____ Zip _____

Phone ( ) _____

Buyer's Name(s) *(please print)* _____

Address _____

City _____ State _____ Zip _____

Phone ( ) _____

Amount Paid _____ Date of Sale ____/____/____

Describe condition of vehicle (example: needs new engine, bodywork etc.)

_____

_____

Washington law (Chapter 82.12 RCW) imposes a use tax on vehicles purchased from persons who are not required to collect the retail sales tax. The tax is due from the buyer on the value of the vehicle at the time of first use. RCW 82.12.010(7)(a) defines "value of the article used" for use tax purposes. Value means the amount paid or contracted to be paid for the vehicle. If the purchase price does not represent the true value of the vehicle acquired, the value is to be determined as nearly as possible according to the retail selling price at place of use of similar vehicle(s) of like quality and character. The Department of Revenue may, based on this statutory provision, review and audit declarations of buyers and sellers regarding value of used vehicles sold with possible additional tax, interest and penalties as a result.

The following statements are made under the laws of the State of Washington. Indicate the city and state for "place signed." ***I declare, under penalty of perjury, that the above amount is the total amount paid or contracted to be paid for the described vehicle.***

_____	____/____/____	_____
(Seller's Signature)	*(Date)*	*(Place Signed)*
_____	____/____/____	_____
(Buyer's Signature)	*(Date)*	*(Place Signed)*

For tax assistance or to request this document in an alternate format, visit http://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

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