

Submit to County Treasurer of the county in which property is located.

MOBILE HOME Real Estate Excise Tax Affidavit

Chapter 82.45 RCW Chapter 458-61A WAC This form is your receipt when stamped by cashier.

Used for sales on or after January 1, 2023

	LEASE TYPE OR PRINT NCOMPLETE AFFIDAVII	IS WILL NOT BE	ACCEPTED					
	Name					Name		
ED ller)					NEW REGISTERED OWNER (Buyer)			
REGISTERED WNER (Sellei	Street				iISTERE (Buyer)	Street		
GIS' VER				7. 1	EW REG	<u>a</u> :		
REGISTOWNER	City		State	Zip code	VEW OW	City	Stat	e Zip code
0	Phone number				~	Phone number		
OF ME	Name				NER	Name		
NO HO					OWN			
LOCATI	Street				LEGAL	Street		
LOC. MOB	City		State	Zip code	LE(City	Stat	e Zip code
	PERSONAL PROPERTY PARCEL or ACCOUNT N LIST ASSESSED VALUE				P		NT NO	
	MAKE	YEAR	ľ	MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.
See Date	4 and 84.33) or agricu ETA 3215 e of Sale able Sale Price			Yes No	W		halty of perjury under the laws he foregoing is true and correc	
	se Tax: State				Si	onature of		
	Local		·····Φ			gnature of ller/Agent		
Deli			\$\$		Se	ller/Agent		
201		te	\$		Se Na	ame (print)		
	Loc	te cal	\$ \$ \$		Se Na	ame (print)		
Deli	Loc nquent Penalty	te cal	\$ 		Se Na Da Si	Iller/Agent ame (print) ate and Place of gnature of	Signing:	
Deli Sub	Loc nquent Penalty	te			Se Na Da Sij Bu	Iller/Agent ame (print) ate and Place of gnature of ayer/Agent	Signing:	
Deli Sub Stat	Loc nquent Penalty	te cal			Se Na Da Sij Bu Na	Iller/Agent ame (print) ate and Place of gnature of gnature of gyer/Agent ame (print)	Signing:	
Deli Sub Stat Affi	Loc nquent Penalty total e Technology Fee	te cal			Se Na Da Sij Bu Na	Iller/Agent ame (print) ate and Place of gnature of gnature of gyer/Agent ame (print)	Signing:	
Deli Sub Stat Affi Tota	Loc nquent Penalty total e Technology Fee davit Processing Fee l Due emption claimed, WA	te cal AC number &	\$ s \$ \$ \$ \$ title:		Se Na Da Sij Bu Na	Iller/Agent ame (print) ate and Place of gnature of gnature of gyer/Agent ame (print)	Signing:	
Deli Sub Stat Affi Tota If ex WA	Loc nquent Penalty total e Technology Fee davit Processing Fee davit Processing Fee l Due cemption claimed, WA C No. (Sec/Sub)	te cal AC number &	\$ \$ \$ \$ \$ title:		Se Na Da Sij Bu Na Da If,	Iller/Agent ame (print) ate and Place of gnature of yer/Agent ame (print) ate & Place of S in selling (or ot	Signing: igning: therwise transferring ownershi	p of) a mobile home
Deli Sub Stat Affi Tota If ex WA	Loc nquent Penalty total e Technology Fee davit Processing Fee	te cal AC number &	SS SSS S		Se Na Da Sij Bu Na Da If, wl	Iller/Agent ame (print) ate and Place of gnature of yer/Agent ame (print) ate & Place of S in selling (or ot nich possesses a	Signing: igning: therwise transferring ownershi tax lien, the seller does not in	p of) a mobile home form the buyer (new
Deli Sub Stat Affi Tota If ez WA	Loc nquent Penalty total e Technology Fee davit Processing Fee davit Processing Fee l Due cemption claimed, WA C No. (Sec/Sub)	te cal AC number &	SS SSS S		Se Na Da Sij Bu Na Da If, wl ov ap	Iller/Agent ame (print) ate and Place of gnature of yer/Agent ame (print) ate & Place of S in selling (or ot nich possesses a vner) of such a 1 plies to Fraud an	Signing:	p of) a mobile home form the buyer (new berate deception as it 9 and 9A RCW (RCW
Deli Sub Stat Affi Tota If ez WA WA	Loc nquent Penalty total e Technology Fee davit Processing	te cal AC number & 510.00 IS DUE ASURER'S C	SS 	DR TAX.	Se Na Da Sij Bu Na Da If, wl ov ap	Iller/Agent ame (print) ate and Place of gnature of yer/Agent ame (print) ate & Place of S in selling (or ot nich possesses a vner) of such a 1 plies to Fraud an	Signing:	p of) a mobile home form the buyer (new berate deception as it 9 and 9A RCW (RCW
Deli Sub Stat Affi Tota If ey WA WA	Loc nquent Penalty total e Technology Fee davit Processing Fee	te cal AC number & S10.00 IS DUE ASURER'S C erty taxes due ne described h	SS 	DR TAX.	Se Na Da Sij Bu Na Da If, wl ov ap	Iller/Agent ame (print) ate and Place of gnature of yer/Agent ame (print) ate & Place of S in selling (or ot nich possesses a vner) of such a 1 plies to Fraud an	Signing:	p of) a mobile home form the buyer (new berate deception as it 9 and 9A RCW (RCW
Deli Sub Stat Affi Tota If ey WA WA	Loc nquent Penalty total e Technology Fee davit Processing	te cal AC number & S10.00 IS DUE ASURER'S C erty taxes due _ ne described h	SS 	DR TAX.	Se Na Da Sij Bu Na Da If, wl ov ap	Iller/Agent ame (print) ate and Place of gnature of yer/Agent ame (print) ate & Place of S in selling (or ot nich possesses a vner) of such a 1 plies to Fraud an	Signing:	p of) a mobile home form the buyer (new berate deception as it 9 and 9A RCW (RCW

Department of	P
Revenue '	5
Washington St	ate

MOBILE HOME Real Estate Excise Tax Affidavit

Submit to County Treasurer of the county in which property is located.

FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY

Chapter 82.45 RCW Chapter 458-61A WAC

This form is your receipt when stamped by cashier.

Used for sales on or after January 1, 2023

	LEASE TYPE OR PRIN' NCOMPLETE AFFIDAV		CCEPTED						
11	Name	TIS WILL NOT BE A	ICCEFTED]	Name			
- ⁻ -					<u> </u>				
STERED R (Seller)					ERF				
TEF (Se	Street				E (Bu	Street			
ER					NER				
REGIOWNE	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Sta	te	Zip code
0	Phone number				z	Phone number			
гт. Ш	Name				_ ~	Name			
ON OF HOME					OWNER				
IO H					0 M O				
LOCATION MOBILE HO	Street				AL	Street			
10E	City		State	Zip code	LEG	City	Sta	te	Zip code
μΣ	-		State	24p code			54		Zip coue
	PERSONAL PROPERT PARCEL or ACCOUNT					EAL PROPERTY ARCEL or ACCOUN	NT NO		
	LIST ASSESSED VALU	UE(S): \$			L	IST ASSESSED VA	LUE(S): \$		
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENU CODE	
84.3 See Date	is property predomi 4 and 84.33) or agri ETA 3215 • of Sale ıble Sale Price	culture (as classif	ied under RCW	84.34.020)? Yes No	W Si	ashington that th gnature of	AFFIDAVIT alty of perjury under the laws ne foregoing is true and corre	ct.	
	se Tax: State								
Deli	nquent Interest: St				Da	ate and Place of	Signing:		
		ocal							
Deli	nquent Penalty		\$			gnature of u yer/Agent			
	otal								
State	e Technology Fee		\$						
	davit Processing Fe				Da	ate & Place of Si	igning:		
Tota	1 Due		\$						
	emption claimed, W								
	C No. (Sec/Sub)								
WA	C Title								
	A MINIMUM OF	\$10.00 IS DUE I	N FEE(S) AND	OR TAX.					
Cou	TR reby certify that pro- nty on the mobile ho uding the year	ome described her	eon have been p		w! ov ap	hich possesses a vner) of such a li plies to Fraud ar	herwise transferring ownersh tax lien, the seller does not in ien, the seller is guilty of deli nd/or Theft as defined in Title A.56.010 (4d), and RCW 9A.	form the buye berate deceptions 9 and 9A RC	r (new on as it
	Date	Count	y Treasurer or D	Deputy	9.	тэ.000, КС W 94	x.50.010 (4u), and KC w 9A.	JU.U2UJ.	



MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC

This form is your receipt when stamped by cashier. Used for sales on or after January 1, 2023

	E WHEN TRANSFE		MOBILE HOME OF	NLY					
	LEASE TYPE OR PRINT JCOMPLETE AFFIDAV		ACCEPTED						
	Name]	Name			
r)					<u> </u>				
RED eller)					ERE Iyer)				
ER (Se	Street				(Bu	Street			
IST ER	Succe				EG	Bueet			
REGISTERED OWNER (Seller	City		State	Zip code	NEW REGISTERED OWNER (Buyer)	City	Sta	te	Zip code
R OV	Phone number				S S S	Phone number			
	Phone number					Phone number			
	Name				1	Name			
OF ME					ER				
N O I O I					OWNER				
LOCATION MOBILE HO	~					~			
CA' BIL	Street				AL	Street			
LOCATION OF MOBILE HOME	City		State	Zip code	LEGAL	City	Sta	te	Zip code
		<i>a</i>							
	PERSONAL PROPERT PARCEL or ACCOUNT					EAL PROPERTY ARCEL or ACCOUN	VT NO		
	LIST ASSESSED VALU						LUE(S): \$		
	MAKE	YEAR	1	MODEL		SIZE	SERIAL NO. or I.D.		NUE TAX DE NO.
									JE NO.
								1	
Date Taxa	ETA 3215 of Sale ble Sale Price se Tax: State		\$		W Si	ashington that th gnature of	AFFIDAVIT alty of perjury under the laws he foregoing is true and corre	ct.	
			\$		N	ame (print)			
Deliı	nquent Interest: St						Signing:		
			\$		D		orgning		
	nquent Penalty				c:	gnature of			
	otal								
State	e Technology Fee		\$						
	davit Processing Fee					· · · ·			
Tota	1 Due		\$		D	ate & Place of Si	gning:		
If ex	emption claimed, W	AC number & ti	tle:						
WAG	C No. (Sec/Sub)								
WAG	C Title								
	A MINIMUM OF	\$10.00 IS DUE I	IN FEE(S) AND/C	DR TAX.					
	TRI	EASURER'S CE	RTIFICATE						
I her	eby certify that prop						herwise transferring ownersh		
Cour	nty on the mobile ho iding the year	ome described her	reon have been pai	id to and	ov ap	vner) of such a li plies to Fraud ar	tax lien, the seller does not in en, the seller is guilty of deli nd/or Theft as defined in Title A.56.010 (4d), and RCW 9A.:	berate decep e 9 and 9A F	otion as it
	Date	Count	ty Treasurer or De	puty).	10.000, AC W JF			

REV 84 0003e (12/1/22) DEPT. OF REVENUE

THIS SPACE - TREASURER'S USE ONLY



MOBILE HOME Real Estate Excise Tax Affidavit

Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW Chapter 458-61A WAC

This form is your receipt when stamped by cashier. Used for Sales on or after January 1, 2023

	E WHEN TRANSFER LEASE TYPE OR PRINT		O MOBILE HOM	E ONLY				
	ICOMPLETE AFFIDAVI		E ACCEPTED		_			
	Name					Name		
ERED Seller)					L (RED			
7 U	Street				NEW REGISTERED OWNER (Buyer)	Street		
GIS' VER	<u>C'i</u>		<u> </u>	7. 1	REC -	C'I	04	. 7. 1
REGIS' OWNER	City		State	Zip code	NEW		Sta	te Zip cod
	Phone number					Phone number		
OF ME	Name				R	Name		
NC HC					OWNER			
LOCATION MOBILE HC	Street					Street		
TOC	City		State	Zip code	LEGAL	City	Sta	te Zip cod
	PERSONAL PROPERTY				F	EAL PROPERTY		
	PARCEL or ACCOUNT LIST ASSESSED VALU						NT NO	
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.
See I Date Taxa Exci Delin Delin Subt	nquent Interest: Sta	ate	\$\$ \$ \$ \$ \$	Yes No	W Si Si N D SS B	Vashington that the second sec	AFFIDAVIT nalty of perjury under the laws he foregoing is true and corre	ct.
	davit Processing Fee							
	1 Due				D	ate & Place of S	igning:	
WA	emption claimed, W C No. (Sec/Sub) C Title							
w A	A MINIMUM OF							
	тре	EASURER'S C	EDTIFICATE					
Cour	eby certify that prop nty on the mobile ho iding the year	erty taxes due me described h	ereon have been	n paid to and	w סי מן	hich possesses a wner) of such a l oplies to Fraud a	therwise transferring ownersh tax lien, the seller does not in lien, the seller is guilty of deli nd/or Theft as defined in Title A.56.010 (4d), and RCW 9A.	nform the buyer (new berate deception as it 9 and 9A RCW (RCW

County Treasurer or Deputy

THIS SPACE - TREASURER'S USE ONLY

Date

Revenue Washington State
washington state

Submit to County Treasurer of the county in which property is located.

MOBILE HOME REAL ESTATE EXCISE TAX AFFIDAVIT

Chapter 82.45 RCW Chapter 458-61A WAC This form is your receipt when stamped by cashier.

Used for Sales on or after January 1, 2023.

	FOR USE WHEN TRANSFERRING TITLE TO MOBILE HOME ONLY
--	---

					Name	_				Name	
						(RED					ler)
					Street	EW REGISTERE				Street	WNER (Seller)
						REG					ER
Zip c	ate	Stat			City	NEW REGISTERED	Zip code	State		City	OWNER
				number	Phone	Z				Phone number	
					Name	ßR				Name	, E
						WNER					HOM
					Street	AL O				Street	ILE
Zip c	ate	Stat			City	LEGAL	Zip code	State		City	MOBILE HOME
				PERTY						PERSONAL PROPERTY	
				ACCOUNT	ARCEL					PARCEL or ACCOUNT N	I
			LUE(S): \$	SSED VALU	ST ASS				S): \$	LIST ASSESSED VALUE	I
'ENUE TAX ODE NO.		L NO. or I.D.	SERIAL NO	IZE			MODEL]	YEAR	MAKE	
					<u> </u>						
	ect.	ry under the laws is true and correc	he foregoing is tr	on that the	ashing gnatur	۱ S		\$			axal
				ent	ller/A			-			Excis
				nt)	me (p	1					- 1'
			Signing:	Place of Si	te and	Ι		\$ \$			Jeim
				of	gnature	c		\$		quent Penalty	Delin
								\$		otal	Subto
				nt)	ıme (p	١					
			igning		te et i			\$		Due	Fotal
										emption claimed, WA	
											WAC
obile home	hin of) a mo	sferring ownershi	herwise transferr	ng (or othe	in sell	T					
buyer (new eption as it	inform the b liberate dece le 9 and 9A	seller does not in r is guilty of delib is defined in Title	tax lien, the selle ien, the seller is g nd/or Theft as det	sesses a ta such a lier Fraud and	nich po /ner) o plies to	v c a		ereon have been pa	e described her	by certify that prope ty on the mobile hon ding the year	Coun
	.56.020).), and RCW 9A.5	A.56.010 (4d), an	RCW 9A.	5.060	9			Count		
buy ept	inform the b liberate dece le 9 and 9A	r is guilty of delib	tax lien, the selle ien, the seller is g nd/or Theft as det	sesses a ta such a lier Fraud and	nich po /ner) o plies to	v c a	AND/OR TAX.	IN FEE(S) AND/(ERTIFICATE ereon have been pa	10.00 IS DUE I SURER'S CEI ty taxes due e described her	Title A MINIMUM OF \$ TREA by certify that prope ty on the mobile hom	WAC I here Coun

TAX LIABILITY

RCW 82.45.080 subjects the seller of real estate to the payment of the excise tax, and RCW 82.08.050 and 82.12.020 subjects the buyer or user of personal property to the retail sales or use tax. Therefore, if the transfer is subject to the excise tax, it is the liability of the seller and if the transfer is subject to the retail sales or use tax, it is the liability of the purchaser or user.

DEFINITION OF REAL ESTATE

A used mobile home is defined as real estate for purposes of this tax when the following conditions are met:

- 1. The mobile home was previously taxed by: (a) having been sold at retail and the retail sales tax has been paid (Chapter 82.08 RCW), or (b) having been used, and the use tax has been paid (Chapter 82.12.RCW).
- 2. The mobile home has substantially lost its identity as a mobile unit by virtue of : (a) being fixed in location upon land owed or leased by the owner of the mobile home, (b) being placed on a foundation (posts & blocks), and (c) having fixed pipe connections with sewer, water, and other utilities.

TRANSFER SUBJECT TO EXCISE TAX

The transfer of a used mobile home will be subject to the real estate excise tax (Chapter 82.45 RCW) on the following transactions:

- 1. Transfers between individuals, and there is no requirement that the unit be moved.
- 2. Transfer from individual to dealer (trade-in), and there is no requirement that the unit be moved.
- 3. Transfer from a dealer to individual, and there is no requirement that the unit is to be moved. Dealer may be allowed credit on the excise tax if unit was taken in trade, was not moved, and resale occurred within nine months.

TRANSFER SUBJECT TO THE RETAIL SALES OR USE TAX

The transfer of a new or used mobile home will be subject to the retail sales tax (Chapter 82.08 RCW) or use tax (Chapter 82.12 RCW) on the following transactions:

- 1. Transfers between individuals when as part of the written agreement the unit is required to be moved.
- 2. Transfers of a mobile home upon which neither the retail sales tax, use tax, nor the real estate excise tax has been paid, whether the unit is to be moved or not.
- 3. All transfers from a dealer's sales lot.

CERTIFICATION OF TAXES PAID

The law requires that a copy of the excise tax affidavit and a copy of a treasurer's certificate, stating that the property taxes have been paid, be used as evidence of payment of the taxes. The Department of Licensing is prohibited from transferring or issuing a certificate of ownership until it has verified that:

- 1. The excise tax on the sale, if due, has been paid, or the sales or use tax, if due, has been paid, and
- 2. Any property taxes, whether real or personal, which are due on the mobile home have been paid.

LOCAL REAL ESTATE EXCISE TAX

Cities and/or counties are authorized to adopt by ordinance additional real estate excise tax to be collected and distributed by the county treasurer (Chapter 82.46 RCW).

DUE DATE, INTEREST AND PENALTIES

Tax is due at the time of sale/transfer. If tax is not paid within one month of the date of sale/transfer, interest and penalties will apply. The interest rate is variable and determined per RCW 82.32.050. Delinquent penalties are 5% one month after the due date; 10% two months after the due date; and 20% three months after the due date. (RCW 82.45.100)

- State Technology Fee: A \$5.00 Electronic Technology Fee is due on all transactions. (RCW 82.45.180)
- Affidavit Processing Fee: A minimum of \$5.00 shall be collected in the form of tax and processing fee. A processing fee is due on all transactions where no tax is due and on all taxable transactions where the tax due is less than \$5.00. (RCW 82.45.180)

AUDIT

Information you provide on this form is subject to audit by the Department of Revenue. Underpayments of tax will result in the issuance of a tax assessment with interest and penalties. Note: 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)

RULING REQUESTS

You may request a ruling on the taxability of the property transfer. Go to our website at dor.wa.gov/rulings or fax your request to 360-705-6655.

WHERE TO SEND COMPLETED FORMS:

Completed forms must be submitted to the County Treasurer's or Record's Office where the property is located.

For tax assistance, contact your local County Treasurer/Recorder or visit https://dor.wa.gov or call 360-534-1503. To request this document in an alternate format, visit https://dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

REV 84 0003e (12/1/22)