



Return complete and notarized affidavits, payment, and required and/or supplemental documents to:

TULALIP TAX & LICENSING DIVISION
6406 MARINE DR - TULALIP, WA 98271

Reserved for Official Tax Stamp

REAL ESTATE EXCISE TAX AFFIDAVIT

Additional information on reverse

REET IS DUE AT THE THE TIME OF SALE.
SUBMIT TWO ORIGINAL NOTARIZED AFFIDAVITS.
INCOMPLETE FILINGS WILL BE RETURNED & SUBJECT TO PENALTY FEES.

Initial Date ___/___/___ of ___ Postmark ___ Delivery ___

Form with sections: 1) NAME(S), MAILING ADDRESS, CITY/ STATE/ ZIP; 2) NAME(S), MAILING ADDRESS, CITY/ STATE/ ZIP; 3) SNO CO TAX PARCEL No., IF ANY, PROPERTY ADDRESS, CITY/STATE/ZIP; 4a) LAND OCCUPATION USE TAX - ANNUAL RATE, 2019 Taxes Due, Past Due Taxes, Total Due; SELLER/GRANTOR SHALL PAY, BUYER/GRANTEE SHALL PAY; APPROXIMATE SIZE OF PROPERTY, No. OF STRUCTURES ON PROPERTY, PROPOSED No. OF RESIDENTS, CURRENT No. OF RESIDENTS; 4b) ABBREVIATED LEGAL DESCRIPTION

5) Uses CHECK ALL THAT APPLY

- a. Current property use:
b. Proposed uses including any division of the property for future sale or use:
c. Current water and sewer source: Vacant land - no connection/ source, Tulalip, Marysville, Individual (private) Source, Community Water Assoc./ Shared Source
d. Current power sources: PUD, Natural Gas, Renewable
e. Current heat source: Electricity, Natural Gas, Wood/Pellet Stove
f. Land lease: No, Yes- Lessor number and name(s)

6b) Request for Tax Credit - Determination

A "tax credit" is being claimed pursuant to TTC 12.20.100 wherein a single family residence (SFR), for which the REET was paid, is now being transferred in consideration for the purchase of another SFR, and such transfer shall occur nine (9) months or less after the first transfer. A credit for the amount of the tax paid at the time of the first transfer to the other party is requested to be herein credited toward the amount of tax due on the subsequent transfer. The first transfer occurred on ___/___/___, in the amount of \$ ____, and is recorded via Tulalip REET affidavit no. 2019-___. *If the tax now due is greater than the tax paid previously, the difference must be remitted to the Tulalip Tax & Licensing Division.

7) Transfer Document Enclosed

Sale or Conveyance Date ___/___/___
Type of instrument
Gross Sale Price \$
1% of Gross Sale Price \$
Interest Due for Late Payment \$
TOTAL REET DUE \$

SEE REVERSE SIDE FOR ASSISTANCE

6a) Request for Exemption Determination

Indicate reason for claiming this transaction is exempt from tribal and/ or federal law and submit proof of exemption claim and tax payment with affidavit.

- 1. The land is being sold by or to the Tulalip Tribes of Washington.
2. The land is being sold by or to the United States in trust for the Tulalip Tribes of Washington or an Indian Person(s).
3. The property is subject to a restriction on alienation, imposed by the United States.
4. The property is being sold by the State of Washington.
5. The property is being transferred via gift, devise, or inheritance.
6. The real property being transferred is otherwise excluded from taxation by Tulalip Real Estate Excise Tax Code, Title 12.20, Section ___ for the following reason(s):

AFFIDAVIT

THE STATEMENTS MADE HEREIN ARE MADE UNDER OATH WITH THE INTENT THAT THEY BE RELIED ON AS SWORN STATEMENTS. A FALSE STATEMENT IS PUNISHABLE.

Printed Name
Signature
Date ___/___/___ Telephone No.
Specify: Grantor Grantor's Agent Other:
Address of residence or place of business of person signing:

The foregoing affidavit was acknowledged and subscribed before me on this ___ day of ___ 20___ in the State of ____, County of ___ by ___.

Notary Public Signature

Affix Notary Seal

REAL ESTATE EXCISE TAX - INSTRUCTIONS & GUIDANCE SHEET

A COMPLETE FILING INCLUDES, AT MINIMUM: TWO ORIGINAL COMPLETED AND NOTARIZED AFFIDAVITS, PAYMENT OF ONE PERCENT EXCISE TAX, DEED, AND DETAILED LEGAL DESCRIPTION, INCLUDING ALL EXHIBITS, COVENANTS, AND RESTRICTIONS. Other supporting documents may be required or assist in expediting your filing. Please do not submit copies of this instruction page.

Upon receipt TLD shall assign an affidavit number and obtain a receipt for payment from the Cashier. If the tax obligation initially appears to be satisfied, the affidavit will be stamped evidencing such. **The stamp does not certify the correct amount has been paid, nor does it preclude action by the Tribes for underpayment.** TLD will provide the taxpayer, or agent on their behalf, a determination letter within thirty (30) days of receipt of a *complete* submittal. A copy of the receipt and affidavit bearing an original Tulalip TLD stamp will be included with the letter of determination. Transactions determined as exempt, eligible for tax refund, or refund of overpayment shall receive a check made out to the original payer within fourteen (14) business days of such determination.

Copies of TTC 12.20 -Real Estate Sales Excise Tax can be found at www.codepublishing.com/WA/Tulalip

1. GROSS SALES PRICE: "Selling price" shall mean consideration, including money, or anything of value, paid or delivered, or contracted to be paid or delivered or services performed, contracted to be performed in return for the transfer of real property or estate or interest in real property, and shall include the amount of lien, mortgage, contract indebtedness, or other encumbrance, either given to secure the purchase prices, or any part thereof, or remaining unpaid on such property at the time of sale. When consideration is other than money and the transfer is taxable, market value is to be reported.
2. REAL ESTATE: Means real property, including all improvements the title to which is held separately from the title to the land to which the improvements are affixed. The term also includes used mobile homes and used floating homes, as well as air and development rights.
3. INTENT TO EVADE: Includes knowingly making false statements or taking actions so as to intentionally underpay or not pay the proper real estate excise tax due on the transfer of real estate, or ignoring the tribal tax because of a jurisdictional dispute without meritorious legal justification.
4. PENALTY ASSESSED FOR WILLFUL FRAUD/ INTENT TO EVADE: A penalty of 50% of the additional tax found to be due or remaining due after insufficient payment upon transfers found to have committed willful fraud or intent to evade tax payment.
5. AFFIDAVITS: TLD is prohibited by adopted regulation from accepting incomplete affidavits. It is the taxpayer's (or agent working on their behalf) responsibility to furnish complete documentation for tax payments and claimed exemptions. Incomplete affidavit forms, those submitted without payment, a copy of the deed, legal description, or other documentation required to process the transaction shall be considered late for purposes of penalty and returned to the taxpayer.
6. INTEREST DUE FOR LATE PENALTY: If the tax due is not paid within thirty (30) days from the transaction date, interest of 1% per month shall be charged from the sale date until date of payment. Non-payment or underpayment resulting from intent to evade is subject to a penalty upto 50% of tax due.
7. REFUND: Taxpayers seeking to contest the real estate excise tax must pay the tax in full prior to petition for refund. Refunds may be sought by written petition to the Tulalip Tax & Licensing Division within 30 days from the date of payment in the event of:
 - a) duplicate tax payment
 - b) overpayment due to computation error
 - c) revision of the sale prior to closing
 - d) rescinded transfer
 - e) failure to claim exemption

Petitions must be accompanied by documentation supporting the claim of exemption, including a revised Real Estate Excise Tax affidavit. The authority of the TLD to issue refunds is limited to those authorized under Section 6a (i) – (v) of the adopted REET Regulations.

8. APPEAL: Taxpayer's may appeal a determination of the TLD within thirty (30) days of the receipt of such determination to the Tulalip Court system. If any tax is determined due and unpaid, the Taxpayer shall provide such security for the payment of tax as the TLD determines appropriate as a condition of the appeal. This amount is no less than the 1% tax on the sale named in such transaction.