

# Real Estate Excise Tax Certification for Self-Help Housing Exemption

This form must be submitted with the Real Estate Excise Tax Affidavit for deeded transfers (FORM REV 84 0001A) for claims for the Self-help Housing REET tax exemption as provided below. The sale must occur on or after October 1, 2019 to qualify.

**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 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 carry a 50% evasion penalty in addition to any other accrued penalties or interest when the tax is assessed.

**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 both such confinement and fine ([RCW 9A.72.030](#) and [RCW 9A.20.020 \(1C\)](#)).

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## Self Help Housing: ([RCW 82.45.010\(3\)\(u\)](#))

The person signing below does hereby declare under penalty of perjury that the transfer of real property on the attached affidavit is entitled to the exemption of real estate excise tax per [RCW 82.45.010\(3\)\(u\)](#) by meeting the following requirements:

- The grantor (seller) is an affordable homeownership facilitator, defined as a nonprofit community or neighborhood-based organization that is exempt from income tax under Title 26 U.S.C. Sec. 501(c) of the Internal Revenue Code of 1986, as amended, as of October 1, 2019.
- The property sold meets the definition of self-help housing, defined as dwelling residences provided for ownership by low-income individuals and families whose ownership requirement includes labor participation.
- The grantor (seller) is the developer of self-help housing.
- The grantee (buyer) is a low income household, defined as individuals and families whose adjusted household income does not exceed eighty percent of median household income, adjusted for household size, as most recently determined by the federal department of housing and urban development for the county in which the dwelling is located.
- The grantee (buyer) has met the requirements to qualify for self-help housing.

Grantor's signature:

Date:

Grantor's name:

Affordable homeownership facilitator:

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.