State of Washington
Department of Revenue
Special Programs Division
PO Box 47477
Olympia, WA 98504-7477

PETITION FOR REAL ESTATE EXCISE TAX REFUND
Chapter 82.45 RCW

Submit to County Treasurer of county in which tax was paid.

No refund may be made by the department more than four years after the date of sale....(RCW 82.45.100).

Please Type or Print **INSTRUCTIONS ON REVERSE SIDE**

Claimant _____

Address _____

_____

Phone

This petition refers to taxes originally paid on Affidavit No. _____ on ____/____/____ in the amount of $ _____. Claim may be for partial or entire payment. Amount of tax refund being requested by this petition $ _____.

Legal Description of Real Property: Parcel No. _____

_____

_____

_____

_____

_____

Petitioner Requests Refund For the Following Reasons:

_____

_____

_____

_____

_____

AFFIDAVIT

I, the undersigned, being first sworn, on oath state that the foregoing information to the best of my knowledge is a true and correct statement of the facts pertaining to the transfer of the above described real estate. Any person willfully giving false information in this petition shall be subject to the PERJURY LAWS of the State of Washington.

Signature _____
(Specify: Grantor/Grantee/Agent for Grantor/Grantee)

Subscribed and sworn to me this ____ day of _____,

19 _____, _____, Notary Public
(Signature)

_____
(Print Name)

in and for the State of _____

residing at _____.

FOR USE BY COUNTY TREASURERS ONLY

I have reviewed the statements in this petition and:

☐ have refunded $ _____ of Real Estate Excise Tax on ____/____/____.

☐ am forwarding it with a certified copy of the subject Real Estate Excise Tax Affidavit to the Department of Revenue for refund determination.

☐ have denied the refund.

_____ ____/____/____
County Treasurer's Signature

DEPARTMENT OF REVENUE ACTION:

☐ Approved Initial _____

☐ Denied Date ____/____/____

Voucher Number for refund payment _____

FORM REV 84 0004-1 (2-94) Distribution: White - Department of Revenue Canary - County Treasurer Pink - Taxpayer

INSTRUCTIONS FOR FILING PETITION FOR REAL ESTATE EXCISE TAX REFUND

WAC 458-61-100. REFUNDS OF TAX PAID. (1) Taxpayers who have paid the real estate excise tax or who have received a notice of assessment of tax and who wish to contest the application of the real estate excise tax to a particular transfer may file a petition for refund or correction of assessment as provided in this section. Only the taxpayer or the taxpayer's authorized agent may petition for a refund of tax.

(2) Any person who has overpaid any tax, interest, or penalty, may apply for a refund within four years from the date of sale by petitioning in writing for a refund of the amount overpaid. Claims for refund are to be made on forms prescribed by the department and made available at the county treasurers' offices and at the department.

(a) The taxpayer shall submit the completed form and all documentation supporting the claim for refund to the county treasurer's office in the county where the tax was originally paid.

(b) If the taxpayer originally paid the tax directly to the department, the form and supporting documentation shall be submitted to the department in accordance with the requirements of WAC 458-20-100, appeal procedures.

(3) If the taxpayer submits the petition for refund before the county treasurer has sent to the department the copy of the affidavit which receipted the tax payment now in question, the county treasurer is authorized to void the receipted affidavit copies, based upon the criteria listed in subsection (5) of this section, and issue the refund. If the county treasurer authorizes and issues such refund, the voided copy of the affidavit, with a copy of the refund petition attached, must be included in the monthly affidavit batch sent to the department. If the county treasurer does not authorize such refund, the treasurer shall send the petition for refund, along with a copy of the affidavit and all supporting records, to the department. The procedure for petitions sent to the department shall follow subsection (4) of this section.

(4) If the taxpayer submits the petition for refund after the county treasurer has sent to the department the copy of the affidavit which receipted the payment now in question, the county treasurer shall verify the information on the petition and forward it to the department with a copy of the affidavit and any other supporting records furnished by the taxpayer. The department shall approve or deny the refund. The taxpayer may then appeal the imposition of the tax under the appeal procedures. See WAC 458-61-100, appeals procedures. If such petition is denied, the department will return to the petitioner all supporting documents which are submitted with the petition for refund.

(5) The authority to issue tax refunds under this chapter is limited to:

(a) Transactions that are completely rescinded as defined in WAC 458-61-590;

(b) Sales rescinded by court order. In such case a copy of the court decision must be attached to the department's affidavit copy by the county treasurer (see also WAC 458-61-330: Foreclosure--Deeds in lieu of foreclosure);

(c) Double payment of the tax;

(d) Overpayment of the tax through error of computation; and

(e) Failure of a taxpayer to claim tax exemption for a transfer which was properly exempt.