

Department of Revenue  
Real Estate Excise Tax Alternate Transmittal  
Memorandum of Understanding (MOU)

**Purpose**

This Agreement is made and entered into by and between the State of Washington, Department of Revenue (“ the Department”), and \_\_\_\_\_County (“the County”), for the purpose of memorializing the requirements the Department and the county must meet and the process the County must use if adopting the alternate method to submit real estate excise tax (REET) affidavits to the Department electronically, in lieu of paper submission, as described in Washington Administrative Code (WAC) 458-61A-302(5)(b).

This MOU and its attachments represent the entire agreement between the parties. Attachments A through C are fully incorporated herein. No other understandings or representations, oral or otherwise, regarding the subject matter of this MOU shall be deemed to exist or to bind any of the parties hereto.

**Definitions:**

The following terms used throughout this MOU shall have the meanings set forth below:

“Affidavit” or “REET Affidavit” shall mean the real estate excise tax affidavits collected by the County.

“Transmittal” shall mean the monthly transfer of REET Affidavits from the County to the Department.

“Data” shall mean the REET Affidavit data to be transmitted electronically from the County to the Department pursuant to this MOU.

“REET” shall mean real estate excise tax.

**The Department of Revenue agrees to:**

Maintain, repair, or upgrade agency internal systems for the acceptance of electronic Data from the County in lieu of paper Transmittal. The Department will maintain, repair, and upgrade such systems in compliance with the standards specified within this agreement and its attachments.

**The County agrees to:**

- Maintain, repair or upgrade existing internal systems used for the electronic processing and reporting of REET Affidavits to maintain compatibility with the automated real estate excise tax system developed by the Department, and as otherwise necessary to comply with the requirements outlined in this agreement.
- Assure that the County system will generate and submit the data in the format specified in the Real Estate Excise Tax Affidavit [REET] Schema (Attachment A).
- Submit Data from a single source at least monthly.
- Assure that the Data submitted will only include affidavit transactions that will be accounted for on a Real Estate Excise Tax Statement of taxes collected. Data submitted to the Department shall contain no incomplete or rejected transactions.

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- Submit Data to the Department electronically using one of three methods: single submit, web service, or batch upload as described in the Real Estate Excise Tax Web Service County Requirements & Specifications (Attachment B).
- Provide the Department access to the original versions of the electronically submitted Affidavits free of charge. Internet access to images or another pre-approved alternative may fulfill this requirement. A complete description of the manner in which the Department can gain access to the original Affidavits is submitted as Attachment C. This requirement will survive even after termination of this MOU for Affidavits submitted electronically during the time this MOU was in effect.
- Assure that any Affidavits not submitted to the Department using the process set forth in Attachment C will continue to be sent to the Department via paper attached to each Real Estate Excise Tax Statement of taxes collected.
- Assure that the combination of Affidavits submitted electronically and by paper, in total, reconcile to the data submitted on the Real Estate Excise Tax Statement of taxes collected each month.
- Meet other specific detailed system specifications included in Attachment B (Real Estate Excise Tax Web Service County Requirements and Specifications).

**Term of MOU**

The provisions of this MOU are effective from the date all parties have signed the MOU through the date of either party's formal notification, in writing, of withdrawal or amendment. Any amendment or modification must be in writing and agreed to by all of the parties.

**Order of Precedence**

In the event of any inconsistency in this MOU, the inconsistency shall be resolved in the following order of precedence:

- Applicable federal and state statutes, laws, and regulations, except to the extent the MOU expressly states an intent to waive a right provided by statute or other law;
- Sections of this MOU;
- Attachments to this MOU

**Dispute Resolution**

In the event of a dispute regarding the application of the provisions of this MOU, including its Attachments, the undersigned parties agree to discuss any issues or areas of disagreement directly and attempt to resolve the disagreement prior to involving any third party. In the event a dispute cannot be resolved, the parties agree to mutually select a third party to mediate unresolved issues.

**Qualification of Services**

The Department of Revenue is not responsible for administering, maintaining, or implementing any actual system that has been developed by the county. The Real Estate Excise Tax Alternate transmittal method manager for each of the parties shall be the contact person for all communications regarding the performance of this agreement.

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Manager for the Department:  
Mel Kirpes, Operations Manager  
Department of Revenue  
Special Programs Division  
PO BOX 47477  
OLYMPIA WA 98504-7477  
(360) 570-3240

Manager for \_\_\_\_\_ County:  
Name/Title: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Phone: \_\_\_\_\_

**Approval**

This MOU is subject to the written approval of the Department's authorized representative and will not be binding until approved.

**Required Signatures**

Identify an alternate transmittal process manager for your county. Provide your Manager's name and contact information above, sign and return two copies with original signatures to Mel Kirpes at the address provided above.

THIS MEMORANDUM OF UNDERSTANDING, is executed by the persons signing below who warrant that they have the authority to execute this agreement.

\_\_\_\_\_  
[Name, Title, County Name (Please print or type)]

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Date

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Stuart Thronson, Assistant Director, Special Programs Division, Department of Revenue

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Date

-----  
Approved as to form:  
Signature on file

\_\_\_\_\_  
Rebecca Glasgow, Assistant Attorney General

\_\_\_\_\_  
Date