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WASHINGTON STATE DEPARTMENT OF LICENSING

Recreational Vehicle Data/Use Tax

Use this form to certify the condition of a recreational vehicle for use tax valuation.

Vehicle information

Vehicle type ☐ Camper ☐ Travel trailer (includes tent trailers) ☐ Motor home				Vehicle identification number (VIN)
Model Year	Make	Model	Body style	Manufacturer
Length ft in	Description			Condition (see below) ☐ Condition 1 ☐ Condition 2

Washington law requires use tax be collected on fair market value of a vehicle. Fair market value reflects the value of a vehicle according to the retail selling price, at the place of use, of similar vehicles of like quality or character. Sales by individuals do not necessarily reflect fair market value.

Both Department of Licensing (DOL) and Department of Revenue (DOR) obtain fair market values, specific to the western region of the United States, from an industry standard source. The actual value of your vehicle may vary depending upon its condition.

A fair market value may not have been established for some vehicles two years old and newer because they have not been resold often enough to establish an industry standard value. The average retail value is reduced by 23% for Condition 1 vehicles and by 33% for Condition 2 vehicles.

Condition 1 – Means your recreational vehicle is well maintained. Considerations may include, but are not limited to:

- Minor interior/exterior repairs needed
- Never smoked in
- Never had pets inside
- No water damage
- All appliances are in working order
- Low to average mileage (average is 15,000 miles/year)

Condition 2 – Means your recreational vehicle is drivable/usable. Considerations may include, but are not limited to:

- Major interior/exterior repairs needed
- Has been smoked in
- Has had pets inside
- Water damage
- Some appliances are not in working order
- Average to high mileage (average is 15,000 miles/year)

The Department of Revenue may review and audit transactions for value. This may result in additional tax, interest, and penalties. Your local Department of Revenue or vehicle licensing representatives can provide you with more information for determining the value of your vehicle.

I certify under penalty of perjury under the laws of the state of Washington that the foregoing is true and correct.

Date and place (city or county) signed

X Print completed form and sign here

Applicant signature

RCW 82.12.010