



Vehicle/Vessel Declaration of Value for Excise Tax

Use this form to state the value of a vehicle or vessel not listed in excise tax schedules or other available sources. Take or mail this to any vehicle licensing office and attach any supporting documents.

Vehicle/Vessel description

1 License plate/Registration number T92641		Vehicle identification number (VIN)/Hull identification number (HIN) WA0034127	
2 Model year 1966	Make Homemade	Model Utility trailer	
3 Comments (describe conditions that may affect the value, i.e. mileage, dents, etc.) Deck rebuilt in treated fir in 2019 and the axle replaced with a used 3,500 lb unit. Original lighting and tailgate are gone. No entry for this trailer in any published schedule.			

Vehicle—Declaration of original value

This declaration is for a new, used, foreign, domestic, homemade, assembled, or other vehicle not listed in excise tax schedules or other available sources.

I estimate, to the best of my knowledge, the original value of this vehicle was \$ 410.00 in (year) 1966.

X Rosalind Vandermeer

Owner signature

Title if signing for a business

Vessel—Declaration of original value

This declaration is for a vessel: ☐ Acquired by lease, trade, or gift
☐ Has no known recent purchase price
☐ Is homemade (your signature must be notarized, see below)

A. Declaration of fair market value of vessel\$
B. Value of accessories (radio, depth finder, radar, etc.)\$
C. Value of motor\$
Total declaration of vessel value (A + B + C = total)\$

X

Owner signature

Title if signing for a business

Notarization/Certification—You don't need your signature notarized if you sign in front of a WA vehicle licensing agent, who can certify your signature.

State of _____ County of _____

Signed or attested before me on _____ by _____
Name of person(s) signing this document

(Seal or stamp)

Notary/Agent/Subagent signature

Notary printed or stamped name

Title _____ and _____
Dealer or county/office number or notary expiration date

RCW 82.44; 82.49.050
WAC 308-57-030

How to fill out 420-737 — Vehicle/Vessel Declaration of Value for Excise Tax

Washington · written against 420-737 (R/2/18), issued under Chapter 82.44 RCW and WAC 308-57-030

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[/forms/washington/420-737-declaration-of-value-for-excise-tax/](https://forms.washington/420-737-declaration-of-value-for-excise-tax/)

The other value form, and it answers a different question. The Department of Revenue's declaration is about what was paid for a vehicle the department already has a value for. This one is for a vehicle the department has no value for at all - homemade, assembled, foreign, or simply not listed in the excise tax schedules - and it asks the owner to estimate what the vehicle was worth when it was new.

This sheet is not the form. Download the blank 420-737 from the Washington State Department of Licensing at <https://dol.wa.gov/sites/default/files/forms/420737.pdf> — always take the current revision from the agency rather than a copy. Print this and keep it beside you while you complete theirs.

Every line, in the order you meet it

1	YOU	Plate and identification number	The plate or registration number, and the identification number of the vehicle or hull. Watch out: On an assembled or homemade vehicle the identification number may be one the department assigned rather than one a manufacturer stamped. Use the number the certificate carries.
2	YOU	Model year, make and model	Three boxes, as the certificate describes the vehicle. Watch out: For something assembled, the make and model are whatever the department recorded when it was first titled - not what the parts came from.
3	YOU	Comments	The description block, for conditions that may affect the value. Watch out: The form gives its own examples - mileage, dents - so this is the place for the specific and the physical rather than for an opinion about the market.
4	YOU	The declaration of original value	One sentence with two blanks: the estimated original value, and the year the vehicle had it. Watch out: It says to the best of my knowledge for a reason. An estimate you can explain is what is being asked for; a number chosen to reduce the tax is a declaration you have signed.
5	YOU	Sign it, and say if you are signing for a business	One owner signature line, with a title box beside it. Watch out: Print the form before signing. The line says so, and an electronically typed name in it is not a signature.
6	YOU	The vessel half stays empty	Three ticks and a four-line total for a boat, its accessories and its motor. Watch out: Nothing here applies to a car. Filling it in because it looks like part of the same form produces a declaration about a vessel that does not exist.
7	YOU	The notarisation block	State, county, date, name of the person signing, and the notary's or agent's details. Watch out: Take the form to a licensing office and the agent certifies it while you wait, which costs nothing extra and saves finding a notary.

What gets this one rejected

- Using it for a vehicle that is in the schedules. The form is for one not listed in excise tax schedules or other available sources - if the department has a value, this is not the way to argue with it.
- An empty comments block on a vehicle whose condition is the reason for the declaration.
- A vessel section completed for a car, which is what happens when the form is filled in from the bottom up.
- An unsupported figure. The instruction is to attach any supporting documents, and a declared value with nothing behind it is an assertion.
- An unwitnessed signature. This one carries a notarisation block and it is not decorative.

☒ Amber is what you write ☐ Grey is a block somebody else completes The filled-in example is at the start of this sheet.

Read off 420-737 (R/2/18) and the Washington State Department of Licensing's own pages, current as of 2026-08-23. Plain-language help with a form, not legal advice — where this and the agency differ, the agency governs.

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