



Washington State
Department of Revenue
Compliance Procedures & Admin.
PO Box 47473
Olympia WA 98504-7473

Declaration of Buyer and Seller Regarding Value of Used Vehicle Sold

THIS FORM MUST BE COMPLETED ENTIRELY IN ORDER TO BE VALID

Description of vehicle

1 — Make Toyota Model RAV4 Year 2015
Vehicle Identification Number 2T3RFREV5FW184726

2 — Seller's Name(s) (please print) Rosalind T. Vandermeer
Address 4118 N Ruby St
City Spokane State WA Zip 99207
Phone 509) 555-0164

3 — Buyer's Name(s) (please print) Tobias K. Lindqvist
Address 2207 Harborview Ave
City Bremerton State WA Zip 98337
Phone 360) 555-0119

4 — Amount Paid \$16,750.00 Date of Sale 08 / 12 / 2026

Describe condition of vehicle (example: needs new engine, bodywork etc.)

5 — Transfer case seized, four-wheel drive inoperative. Hail damage to bonnet,
roof and both front wings. Rear tailgate will not latch. Sold as it stands.

Washington law (Chapter 82.12 RCW) imposes a use tax on vehicles purchased from persons who are not required to collect the retail sales tax. The tax is due from the buyer on the value of the vehicle at the time of first use. RCW 82.12.010(7)(a) defines "value of the article used" for use tax purposes. Value means the amount paid or contracted to be paid for the vehicle. If the purchase price does not represent the true value of the vehicle acquired, the value is to be determined as nearly as possible according to the retail selling price at place of use of similar vehicle(s) of like quality and character. The Department of Revenue may, based on this statutory provision, review and audit declarations of buyers and sellers regarding value of used vehicles sold with possible additional tax, interest and penalties as a result.

The following statements are made under the laws of the State of Washington. Indicate the city and state for "place signed." I declare, under penalty of perjury, that the above amount is the total amount paid or contracted to be paid for the described vehicle.

_____ (Seller's Signature)	_____ (Date)	_____ (Place Signed)
_____ (Buyer's Signature)	_____ (Date)	_____ (Place Signed)

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

How to fill out REV 32 2501 — Declaration of Buyer and Seller Regarding Value of Used Vehicle Sold

Washington · written against REV 32 2501 (07/12/13), issued under Chapter 82.12 RCW and RCW 82.12.010(7) (a)

sellmycarhub.com
[/forms/washington/rev-32-2501-declaration-of-buyer-and-seller/](https://forms.washington/rev-32-2501-declaration-of-buyer-and-seller/)

The one tax document a Washington private seller signs, and it is not the Department of Licensing's - it belongs to the Department of Revenue. It appears when the buyer is asked to justify a price that sits below the department's own value for the vehicle. Both of you sign it, under penalty of perjury, and the department reserves the right to audit what you both wrote.

This sheet is not the form. Download the blank REV 32 2501 from the Washington State Department of Licensing at https://dor.wa.gov/sites/default/files/2022-02/DeclarBuyerSllRcValueUsedVehSold_E.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	The vehicle description	Make, model, year and the identification number. Watch out: This form reaches a different department from everything else in the sale. Nothing is pre-filled and nothing is checked against the licensing record until somebody looks.
2	YOU	The seller block	Your name printed, address, city, state, postcode and telephone number. Watch out: A working telephone number matters here more than anywhere else in the sale, because this is the form an auditor rings about.
3	BUYER	The buyer block	The same details for the person buying the vehicle. Watch out: Both blocks are printed, not signed. The signatures are separate lines at the foot and both are needed.
4	YOU	Amount paid and date of sale	The figure that changed hands and the day it did. Watch out: It has to agree with the bill of sale and with the Report of Sale. Three documents with three different numbers is what an audit looks for.
5	YOU	Describe the condition of the vehicle	The free-text block, and the substance of the whole form. Watch out: Be concrete and be checkable. The department's own example is needs new engine, bodywork etc - a specific defect, not a general opinion that the car was tired.
6	YOU	Sign, date, and say where you were	Your signature, the date, and the city and state where you signed it. Watch out: Sign it while the car is in front of you. Agreeing afterwards to describe a vehicle you can no longer inspect is how a declaration under penalty of perjury becomes somebody else's recollection.

What gets this one rejected

- A part-filled form. The instruction is printed across the top in capitals: this form must be completed entirely in order to be valid.
- A condition block left empty. Without it there is nothing on the page explaining why the amount paid is what it is, and the form becomes two signatures under a number.
- A place-signed line reading only Washington. The instruction asks for the city and state.
- A seller who signs and leaves. Both signatures are needed - the form's name is Declaration of Buyer and Seller and one half of it is not a declaration.
- Using it to argue about a vehicle nobody has valued. It is a response to the department's figure, not a substitute for one.

☒ 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 REV 32 2501 (07/12/13) 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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