



Instructions for Lessors of Leased Equipment

As required by the Revised Code of Washington (RCW) 84.40.190

Completing the Affidavit for Leased Personal Property:

I. General Information:

NOTE: All changes must be made in **BLACK** or **BLUE**.

- The affidavit provided reflects the information previously reported.
- Verify **Name and Address** located on the left side of each form. Make any necessary corrections (or attach mailing labels) to the right of the preprinted information. Please *do not obliterate* the original information.
- The use of **the affidavit provided is required**. Equipment leased or rented as of January 1, 2012 should be listed. *Do not send attachments unless they are for New or Transferred Assets as explained below.*
- Noting *See Attached* on the listings and providing one attachment is **not an acceptable form of filing**.
- Equipment located on Joint Base Lewis-McChord is exempt from taxation and need not be reported.

II. Previously Listed Assets:

- Previously reported assets are listed by *Category, Description, Purchase Year, and Original Cost* in the **Listing for 20xx Tax Year** portion of the form. Make changes to these costs only if the assets have been destroyed, removed, or replaced. *Costs will be removed ONLY when marked on the corresponding line item. It is NOT sufficient to reference attachments.*
- Make any necessary changes to these costs by drawing a line through the *Original Cost* and entering the correct figure in the *Balance Remaining* column. The *Balance Remaining* column is *not* for stating the depreciated value.
- If a lease has been terminated, cross through the entire line.

III. New or Transferred Assets:

- New assets should be listed on a spreadsheet with the *lessee's name, location address, lease number, equipment description and original cost*. **This information should be sorted alphabetically by city.** (*Equipment transferred from one location to another should be labeled as transferred* to avoid possible errors in assessing.) The spreadsheet can be printed and attached to the completed affidavit or preferably, emailed to mcantu@co.pierce.wa.us by April 30th. (*Note: The original affidavit must be completed and returned by April 30th even if a spreadsheet is emailed.*)
- *If a spreadsheet listing new or transferred assets has been emailed, please mark the appropriate box on the affidavit.* This will notify staff to watch for the email and verify receipt. If you do not receive an acknowledgement of your email within 10 business days, call (253) 798-2140. (Please confirm that your email address is included on the contact information portion of the affidavit.)
- To identify the type of equipment being reported, select the number from the **Category Code** list that corresponds to the appropriate equipment type and enter it in the *Category* column. A list of Category Codes has been included on the reverse side of this page.
- Historical costs must be provided when lease portfolios are purchased. If the sales tax has been capitalized, it may be deducted from the reported cost of the equipment.

IV. Signature:

- Complete *Owner's/Agent's Signature and Printed Name, Preparer's Printed Name, Telephone Number and Email Address*. Enter date mailed and make a copy for your records. Return the completed affidavit by April 30th (RCW 84.40.130) in the pink self-addressed envelope provided. **NOTE:** *Emailed spreadsheets listing new or transferred leases must be sent by April 30th.*

V. Contact Us:

- If you need additional assistance, please contact the Personal Property staff at mcantu@co.pierce.wa.us or call (253) 798-2140.

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If you no longer own this business or if the lease contracts have been sold to another company, please provide the information requested below, attach this portion of the page to the completed *Affidavit for Leased Personal Property* and return it in the pink self-addressed envelope provided. If reporting compounded sales, please contact Michelle at (253) 798-2140 for further instructions.

Account Number(s): _____	
Date of Sale: _____	New Owner's Name: _____
Did all contracts sell? YES__ NO__ <i>(If you answered NO, please provide a list identifying each purchaser and which account numbers were transferred to the respective companies.)</i>	New Owner's Address: _____
	City: _____ State/Zip: _____
Information Provided By: _____ Telephone # () _____	