This affidarit will not be accepted unless all areas on all pages are fully completed. Check box if the sale occurred in more than one location code. Iso mis your receipt when stamped by cashie. "Places type or print. I seler/Grantor 2 Buyer/Grante Name Name Mailing address Citr/State/Jip Converted in a seler district for a second conversity as conversion and the second conversion conversion and the second converesion and the second conversion and the second conver	Department of Revenue		se Tax Affidavit (RCW 82.45 WAC 458-61A) codes on or after March 1, 2023.
Check book if partial basks, initiates %	-	This affidavit will not be accepted	l unless all areas on all pages are fully completed.
2 seller/formator 2 super/formate Name 2 super/formate Mailing address City/state/zip Chylicate/zip City/state/zip Proofe (including area code) Proofe (including area code) 3 send all property tax correspondence to: Same as Buyer/Grantee Mailing address City/state/zip Asset address of property Total all personal property (tax correspondence) select and the property is containt or property (if you need more space, attach a separate sheet to each page of the affidavit). Mailer KWW 48.3 (Sold S), Gel S3 all gonden Cores, serier Total all personal property (tangble and intangble) included in selling price. Total and use codes Total all personal property (tangble and intangble) included in selling price. Total and use codes Total all personal property (tangble and intangble) included in selling price. Total and use codes Total all personal property (tangble and intangble) included in selling p	_		
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(see back of last page for instructions) Image: constructions is the second of the	Enter any additional codes		•
<pre>citizen or disabled person, homeowner with limited income)? □ Yes □ No</pre>	(see back of last page for instr	ructions)	
<pre>citizen or disabled person, homeowner with limited income)? □ Yes □ No</pre>	Was the seller receiving a projunder RCW 84.36, 84.37, or 8	perty tax exemption or deferral 4.38 (nonprofit org., senior	If claiming an exemption, list WAC number and reason for exemption.
classified under RCW 84.3.40 and 84.33 or agriculture (as classified under RCW 84.3.40 or 84.34.132 TS. Type of document f yes, complete the predominate use calculator (see instructions for section S). Type of document 6 Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.337 Type of document bits this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? Type of document bits this property receiving special valuation as historical property per RCW 84.26? Gross selling price is this property receiving special valuation as historical property per RCW 84.26? Yes No 11 NOTCE OF CONTINUANCE (PROEST LAND OR CURRENT USE) Excemption claimed (deduct) Continue the designation or classification, it will be cruered agriculture, or timber) land, you must sign on (3) below. The county assessor from more information. Excise tax: state continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transforr at the time of sale. Subtotal 2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) Date *Delinquent interest: state (3) below, you may contact your local county assessor for more information. Local (3) below you may contact your local county assessor for more information. Signature (3) below, with he new owner(S) SIGNATURE	citizen or disabled person, ho	meowner with limited income)? \Box Yes	No WAC number (section/subsection)
classified under RCW 84.34.020/3 cse ETA 3215. Image: complexity of the second section sfor section 50. f is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? Image: complexity of the second section store section 50. f is this property classified as current use (open space, farm and agricultural, or timber) per RCW 84.34? Image: complexity of the second section sectin section section sectin section section sec			Reason for exemption
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Is this property per KCW 84.26? If any answers are yes, complete as instructed below. If any answers a	-		No
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Name (print) Name (print)	Signature of grantor or age	ent	Signature of grantee or agent

COUNTY TREASURER

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Kevenue V	r sales in multiple location of	Se Tax Affidavit (RCW codes on or after March 1, 2023. unless all areas on all pages are fully com	
	rm is your receipt when star	nped by cashier. <i>Please type or print.</i> Check box if partial sale, indicate %	sold.
		List percentage of ownership acquire	ed next to each name.
1 Seller/Grantor Name		2 Buyer/Grantee Name	
Mailing address			
City/state/zip Phone (including area code)		City/state/zip Phone (including area code)	
		List all real and personal property tax	
3 Send all property tax correspondence t Name		parcel account numbers	property? value(s)
Mailing address City/state/zip			
4 Street address of property			
This property is located in		(for unincorporated locations pleas	se select your county)
Legal description of property (if you need		her parcel, are part of a boundary line adjust sheet to each page of the affidavit).	
5 Land use codes		7 List all personal property (tangible and price.	d intangible) included in selling
Enter any additional codes			
(see back of last page for instructions) Was the seller receiving a property tax ex- under RCW 84.36, 84.37, or 84.38 (nonpr citizen or disabled person, homeowner w Is this property predominantly used for ti	ith limited income)?	If claiming an exemption, list WAC numb WAC number (section/subsection) Reason for exemption	
classified under RCW 84.34 and 84.33) or classified under RCW 84.34.020)? See ET, If yes , complete the predominate use calc section 5).	A 3215. Yes 🗆 I		
6 Is this property designated as forest la	nd nor BCW/ 84 222 TVoc TA	Type of document	
Is this property classified as current use (c		Date of document	
and agricultural, or timber) land per RCW		lo	; price
Is this property receiving special valuation		*Personal property (de	educt)
property per RCW 84.26?	🗆 Yes 🗖 N		educt)
If any answers are yes, complete as instru		Taxable selling	price
(1) NOTICE OF CONTINUANCE (FOREST LA NEW OWNER(S): To continue the current or classification as current use (open space	designation as forest land ce, farm and agriculture, or		state
timber) land, you must sign on (3) below determine if the land transferred continue			Local
by signing below. If the land no longer qui continue the designation or classification,			: state
compensating or additional taxes will be o			Local
or transferor at the time of sale (RCW 84.			enalty
signing (3) below, you may contact your lo information.	Scal county assessor for more		btotal
This land: 🗆 does 🛛 🗖 does not	t qualify for continuance.		gy fee
Deputy assessor signature	Date		ng fee
(2) NOTICE OF COMPLIANCE (HISTORIC P		Tota	al due
(2) NOTICE OF COMPETANCE (HISTORIC P NEW OWNER(S): To continue special value (3) below. If the new owner(s) doesn't wi calculated pursuant to RCW 84.26, shall b or transferor at the time of sale.	ation as historic property, sign ish to continue, all additional ta		
(3) NEW OWNER(S)	SIGNATURE		
Signature	Signature		
	Print name		
8 I CERTIFY UNDER PENALTY OF PERJUR	Y THAT THE FOREGOING IS TRI	JE AND CORRECT	
Signature of grantor or agent		Signature of grantee or agent	
Name (print)		Name (print)	
Date & city of signing		Date & city of signing	
		, , , , , , , , , , , , , , , , , , , ,	

COUNTY ASSESSOR

Kevenue Washington State	Only for sales in multiple This affidavit will not be	e location coo accepted un	Carter Affidavit (RCW des on or after March 1, 2023. less all areas on all pages are fully com bed by cashier. <i>Please type or print</i> .	
Check box if the sale occurred			Check box if partial sale, indicate % List percentage of ownership acquire	sold. d next to each name.
1 Seller/Grantor Name			2 Buyer/Grantee Name	
Mailing address			Mailing address	
City/state/zip Phone (including area code)			City/state/zip Phone (including area code)	
3 Send all property tax correspon Name	dence to: 🛛 Same as Buy	ver/Grantee	List all real and personal property tax parcel account numbers	Personal Assessed property? value(s)
Mailing address				□
City/state/zip				
<u> </u>	arcels are being segregate	d from anothe	(for unincorporated locations pleas r parcel, are part of a boundary line adjust	
5 Land use codes			7 List all personal property (tangible and price.	l intangible) included in selling
Enter any additional codes				
(see back of last page for instructi Was the seller receiving a propert under RCW 84.36, 84.37, or 84.38 citizen or disabled person, homeo Is this property predominantly use classified under RCW 84.34 and & classified under RCW 84.34.020)? If yes, complete the predominate	y tax exemption or deferra (nonprofit org., senior wner with limited income) ed for timber (as 4.33) or agriculture (as See ETA 3215.	? 🗆 Yes 🗆 No	Reason for exemption	
section 5).			Type of document	
6 Is this property designated as f	orest land per RCW 84.33?	P 🗆 Yes 🗆 No	Date of document	
Is this property classified as curren				price
and agricultural, or timber) land p		☐ Yes ☐ No	*Personal property (de	duct)
Is this property receiving special v property per RCW 84.26?	aluation as historical	□ Yes □ No	Exemption claimed (de	duct)
If any answers are yes, complete a			Taxable selling	price
(1) NOTICE OF CONTINUANCE (FC NEW OWNER(S): To continue the or or classification as current use (op timber) land, you must sign on (3)	current designation as fore en space, farm and agricul	est land lture, or		state
determine if the land transferred	continues to qualify and wi	ill indicate		Localstate
by signing below. If the land no loc continue the designation or classif				Local
compensating or additional taxes or transferor at the time of sale (R				enalty
signing (3) below, you may contac				ototal
information.				gy fee
This land: \Box does \Box c	loes not qualify for continu	lance.	Affidavit processir	ng fee
Deputy assessor signature	Date		Tota	al due
(2) NOTICE OF COMPLIANCE (HIST NEW OWNER(S): To continue spec (3) below. If the new owner(s) do calculated pursuant to RCW 84.26 or transferor at the time of sale.	tial valuation as historic pro esn't wish to continue, all a	additional tax	A MINIMUM OF \$10.00 IS DUE *SEE INSTRUC	
(3) NEW OW	/NER(S) SIGNATURE			
Signature	Signature			
Print name	Print name			
8 I CERTIFY UNDER PENALTY OF Signature of grantor or agent			AND CORRECT Signature of grantee or agent	
Name (print)			Name (print)	
Date & city of signing			Date & city of signing	

DEPARTMENT OF REVENUE

Washington State Only	for sales in multiple location affidavit will not be accepted	ise Tax Affidavit (RCW 82.45 WAC 458-61A) on codes on or after March 1, 2023. ed unless all areas on all pages are fully completed. tamped by cashier. <i>Please type or print</i> .
Form 84 0001a This f		Check box if partial sale, indicate % sold. List percentage of ownership acquired next to each name.
1 Seller/Grantor Name		2 Buyer/Grantee
Mailing address		
City/state/zip Phone (including area code)		
3 Send all property tax correspondence Name		parcel account numbers property? value(s)
Mailing address		– U
City/state/zip		
4 Street address of property		
	s are being segregated from a	(for unincorporated locations please select your county) nother parcel, are part of a boundary line adjustment or parcels being merged ate sheet to each page of the affidavit).
5 Land use codes		7 List all personal property (tangible and intangible) included in selling price.
(see back of last page for instructions) Was the seller receiving a property tax under RCW 84.36, 84.37, or 84.38 (non citizen or disabled person, homeowner Is this property predominantly used for classified under RCW 84.34 and 84.33)	with limited income)?	Reason for exemption
classified under RCW 84.34.020)? See I If yes , complete the predominate use c section 5).		
6 Is this property designated as forest	land per RCW 84.33? Yes	── Type of document
Is this property classified as current use	e (open space, farm	Date of document Gross selling price
and agricultural, or timber) land per RC	₩ 84.34? 🛛 Yes	No *Personal property (deduct)
Is this property receiving special valuation	ion as historical	
property per RCW 84.26? If any answers are yes, complete as inst	□ Yes tructed below.	Taxable selling price
(1) NOTICE OF CONTINUANCE (FOREST		Excise tax: state
NEW OWNER(S): To continue the curren	0	
or classification as current use (open sp timber) land, you must sign on (3) belo		then Local
determine if the land transferred contir by signing below. If the land no longer of		e
continue the designation or classification		Local
compensating or additional taxes will b or transferor at the time of sale (RCW 8		
signing (3) below, you may contact you		
information.		*State technology fee
This land: \Box does \Box does r	not qualify for continuance.	Affidavit processing fee
Deputy assessor signature	Date	
(2) NOTICE OF COMPLIANCE (HISTORIC NEW OWNER(S): To continue special va (3) below. If the new owner(s) doesn't calculated pursuant to RCW 84.26, shal or transferor at the time of sale.	luation as historic property, si wish to continue, all additiona	gn A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX al tax *SEE INSTRUCTIONS
(3) NEW OWNER(S) SIGNATURE	
Signature	Signature	
Print name	Print name	
8 I CERTIFY UNDER PENALTY OF PERJU		TRUE AND CORRECT
Signature of grantor or agent		
Name (print)		
Date & city of signing		Date & city of signing

TAXPAYER

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Multiple Location Codes Worksheet

Use this worksheet to calculate state and local real estate excise tax (REET) per county, when the sale includes parcels in two or more location codes. Include all the parcels within the entire transaction on this worksheet. Skip to step 3 if the predominant use for the sale is agriculture or timber land. For assistance in determining

This worksheet must be provided to the county with page 1 of the affidavit.

Step 1: Calculate the taxable selling price for entire transaction

Gross selling price	
Personal property (deduct)	
Exemption claimed (deduct)	
Total taxable selling price (A)	

Step 2: Calculate the total state REET tax

predominant use, see ETA 3215.

Amount * rate = tax due

	Amount	Rate	Tax due
Portion of taxable selling price less than \$525,000.01 at 1.1%		0.0110	
Portion of taxable selling price from \$525,000.01 to \$1,525,000.00 at 1.28%		0.0128	
Portion of taxable selling price from \$1,525,000.01 to \$3,025,000.00 at 2.75%		0.0275	
Portion of taxable selling price above \$3,025,000 at 3.0%		0.0300	

Total state REET tax (B) _____

Step 3: Calculate the state REET tax and local REET tax per parcel

Begin by listing the parcel number and taxable selling price for each. Then fill out the table from left to right for each parcel.

Parcel number	Taxable selling price for this parcel (C)	Percentage of sale for this parcel (D) Divide the taxable	State REET tax Multiply the total state REET tax by the percentage	Location code Type the code, city, or if you are	County where parcel is located	Local rate (E)	Local REET tax C*E
		selling price per parcel by the total taxable selling price. C/A=D	of sale for this parcel. B*D	outside city limits, type the county. For example, Whatcom" County."			

Total state REET tax _____

Total local REET tax ____

Step 4: Calculate the state REET tax and local REET tax per county

Sumbit one affidavit per county using the state and local amounts determined below. Enter these amounts in section 7 of the affidavits.

County name	State REET	Local REET
	Add the state REET amounts from the state REET tax column above for all the locations within the county.	Add the local REET amounts from the local REET tax column above for all the locations within the county.

Total state REET tax ____

Total local REET tax ____

Instructions

Note: To report a transfer of a controlling interest in real property, please use the Real Estate Excise Tax Affidavit Controlling Interest Transfer Return, Revenue Form No. 84-0001B. This form is available online at dor.wa.gov.

Section 1:

If the sale involves property in only one location, use the Single Location Real Estate Excise Tax Affidavit. If sale is less than 100%, check the box "Check if partial sale" and fill in the percentage sold.

Enter the name(s) of seller/grantor exactly as listed on the legal conveyance document including the method of holding title. **Section 2:**

Enter the name(s) of buyer/grantee exactly as listed on the legal conveyance document including the method of holding title. List the percentage acquired after each name.

Section 3:

- Enter the name and address where you would like all future property tax information sent.
- Enter the tax parcel number and current assessed value for real and personal property being conveyed in this county. Check the box to indicate personal property.

Section 4:

- Enter the street address of the property.
- Enter the county if in unincorporated area. Enter city name if located within a municipality.
- Enter the legal description of the property.

Section 5:

Enter the appropriate land use code for the property. Please list all codes that apply on the lines provided in section 5. See WAC 458-53-030(5) for a complete list.

29 - Petroleum refining and related

31 - Leather and leather products

32 - Stone, clay and glass products

controlling instruments; photographic

53 - Retail Trade - general merchandise

58 - Retail trade - eating & drinking

33 - Primary metal industries

34 - Fabricated metal products

35 - Professional scientific and

watches/clocks manufacturing

50 - Condominiums-other than

39 - Miscellaneous manufacturing

and optical goods;

residential

30 - Rubber and miscellaneous plastic

27 - Printing and publishing

28 - Chemicals

industries

products

9 - Land with mobile home

- 10 Land with new building
- 11 Household, single family units
- 12 Multiple family residence
- (2-4 Units)
- 13 Multiple family residence (5+ Units)
- 14 Residential condominiums
- 15 Mobile home parks or courts
- 16 Hotels/motels
- 17 Institutional Lodging

(convalescent homes, nursing homes, etc.)

18 - All other residential not coded

- 19 Vacation and cabin
- 21 Food and kindred products
- 22 Textile mill products

23 - Apparel and other finished products made from fabrics, leather,

and similar materials 24 - Lumber and wood products (except furniture)

(except furniture)59 - Tenant occupied, commercial25 - Furniture and fixturesproperties26 - Paper and allied productsproperties

54 - Retail Trade - food

(restaurants, bars)

- Check yes if the seller was receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit organization, senior citizen, or disabled person, homeowner with limited income).
- Check yes if the land is primarily used for timber as defined by RCW 84.34 and 84.33 or agriculture as defined by RCW 84.34.020. See ETA 3215 for additional information. If the sale involves multiple parcels with different land use codes, complete the predominate use worksheet.

Section 6:

Indicate whether the property is designated as forest land per chapter 84.33 RCW, classified as current use (open space, farm, agricultural, or timber) per chapter 84.34 RCW, or receiving special valuation as historic property per chapter 84.26 RCW. ction 7:

- Section 7:
 - List personal property included in the selling price of the real property. For example, include tangible (furniture, equipment, etc.) and intangible (goodwill, agreement not to compete, etc.).
 - Use Tax is due on personal property purchased without payment of the sales tax. Report use tax on your Combined Excise
 - If you are claiming a tax exemption, cite the specific Washington Administrative Code (WAC) number, section and subsection and provide a brief explanation. Most tax exemptions require specific documentation. Refer to the appropriate WAC to determine documentation requirements. WAC 458-61A is available online at dor.wa.gov.
 - Enter the type of document (quit claim deed, statutory warranty deed, etc.), and date of document (MM/DD/YYYY).
 - Enter the selling price of the property. Enter only the portion of selling price assigned to this county. This should equal the selling price reflected on the worksheet, step 3, column C.
 - Selling price: For tax purposes, the selling price is the true and fair value of the property conveyed. When property is
 conveyed in an arm's length transaction between unrelated persons for valuable consideration, there is a presumption that
 the selling price is equal to the total consideration paid or contracted to be paid, including any indebtedness. Refer to RCW
 82.45.030 for more information about selling price.
 - Deduct the amount of personal property included in the selling price.
 - Deduct the amount of tax exemption claimed per WAC 458-61A.

64 - Repair services 65 - Professional services (medical, dental, etc.) 71 - Cultural activities/nature exhibitions 74 - Recreational activities (golf courses, etc.) 75 - Resorts and group camps 80 - Water or mineral right 81 - Agriculture (not in current use) 83 - Agriculture current use RCW 84.34 86 - Cannabis grow operations 87 - Sale of Standing Timber 88 - Forest land designated RCW 84.33 91 - Undeveloped Land (land only) 94 - Open space land RCW 84.34 95 - Timberland classified RCW 84.34 96 - Improvements on leased land

Instructions Continued

• Calculate the state excise tax:

The state portion of excise tax is calculated using a graduated tax rate structure. The amount of tax increases as the amount of the transaction increases. Each portion of the sales amount is taxed at a different rate.

Exception: Property designated as farm and agriculture or timberland is taxed at 1.28% per 83.34 RCW.

Instructions:

Step 1: Calculate the taxable selling price for the entire transaction

- 1. Enter the total gross selling price for the entire transaction
- 2. Enter the personal property deduction for the entire transaction
- 3. Enter the amount of exemption claimed for the entire transaction
- 4. Subtract personal property and exemption claimed from the gross selling price; enter the difference in Total Taxable Selling Price (Box A)

Step 2: Calculate the total state REET

- 1. Enter the sale amount that falls within the specific threshold in the Amount column
- 2. Multiply the amount for each threshold by the state rate, enter the results in the Tax Due column
- 3. Enter the total of the Tax Due column in Total State REET Tax (Box B)

Example: This is how the state REET tax would be calculated on a sale totaling \$1,600,000:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Тах
0 to \$525,000	525,000	1.1%	5,775
525,000.01 - 1,525,000	1,000,000	1.28%	12,800
1,525,000.01 to 3,025,000	75,000	2.75%	2,062.50
3,025,000.01 and above	0	3.0%	0
Totals	\$1,600,000		\$20,637.50

Calculate the state excise tax due using this chart:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Тах
0 to \$525,000		1.1%	
525,000.01 - 1,525,000		1.28%	
1,525,000.01 to 3,025,000		2.75%	
3,025,000.01 and above		3.0%	
Totals			

Step 3: Calculate the state REET and local REET per parcel

1. Enter the parcel number

2. Enter the taxable selling price for the parcel number (Box C)

3. Divide the taxable selling price per parcel (Box C) by the total selling price from Box A in step 1; enter this number (Box D)

- 4. Multiply Box B from step 2 by the number from step 3 (Box D). This is the state REET for the parcel
- 5. Enter the location code for the parcel6. Enter the county where the parcel is located

7. Multiply the taxable selling price (Box C) by the local rate (Box E)

8. Repeat steps 1-7 for each parcel

9. Enter the totals for the state REET and the local REET. The state REET total should equal the total state REET in step 2

Step 4: Calculate the state and local REET per county

1. Enter the county name

2. Total the state REET amounts for all the parcels from Step 3 for the county selected. Enter the total state REET amounts for that county

3. Total the local REET amounts for all the parcels from Step 3 for the county selected. Enter the total local REET amount for that county

4. Repeat for each county listed in step 3

5. Enter the amount per county on section 7 of the affidavit. A separate affidavit must be submitted for each county

- Due Date, interest and penalties: Tax is due at the time of sale/transfer. If tax is not paid within one month of the date of sale/transfer, interest and penalties will apply. The interest rate is variable and determined per RCW 82.32.050. Delinquent penalties are 5% one month after the due date; 10% two months after the due date; and 20% three months after the due date. (RCW 82.45.100)
- State Technology Fee: A \$5.00 Electronic Technology Fee that is due on all transactions. (82.45.180)
- Affidavit Processing Fee: A minimum of \$5.00 shall be collected in the form of tax and processing fee. A processing fee is due on all transactions where no tax is due and on all taxable transactions where the tax due is less than \$5.00. (RCW 82.45.180)

Section 8:

Both grantor (seller) and grantee (buyer), or the agent of each, must sign this form, certifying that all the information provided is correct. Note: Original signatures required on the "County Treasurer" copy. Signatures may be required on the "Assessors" copy. Check with your county.

Audit:

Information you provide on this form is subject to audit by the Department of Revenue. Underpayments of tax will result in the issuance of a tax assessment with interest and penalties. Note: in the event of an audit, it is the taxpayer's responsibility to provide documentation to support the selling price or any exemption claimed. This documentation must be maintained for a minimum of four years from date of sale. (RCW 82.45.100)

Ruling requests:

You may request a ruling on the taxability of the property transfer. Go to our website at dor.wa.gov/rulings or fax your request to 360-705-6655.

Where to send completed forms:

Completed forms must be submitted to the County Treasurer's or Recorder's Office where the property is located.