

**REAL ESTATE EXCISE TAX AFFIDAVIT**  
(Sales/transfers prior to Jan. 1, 2020 **ONLY**)  
CHAPTER **82.45 RCW** – CHAPTER **458-61A WAC**

This form is your receipt when stamped by cashier.

PLEASE TYPE OR PRINT

**THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED** (See back of last page for instructions)

Check box if partial sale, indicate % sold.

List percentage of ownership acquired next to each name.

<b>1</b>	Name _____ _____ Mailing Address _____ City/State/Zip _____ Phone No. (including area code) _____	<b>2</b>	Name _____ _____ Mailing Address _____ City/State/Zip _____ Phone No. (including area code) _____
<b>3</b>	Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee Name _____ Mailing Address _____ City/State/Zip _____ Phone No. (including area code) _____		List all real and personal property tax parcel account numbers – check box if personal property _____ _____ _____ _____
			List assessed value(s) _____ _____ _____ _____

**4** Street address of property: \_\_\_\_\_  
This property is located in \_\_\_\_\_  
 Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.  
Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

**5** Select Land Use Code(s): \_\_\_\_\_  
enter any additional codes: \_\_\_\_\_  
(See back of last page for instructions) YES NO

Was the seller receiving a property tax exemption or deferral under chapters **84.36**, **84.37**, or **84.38 RCW** (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?

**6** YES NO

Is this property designated as forest land per chapter **84.33 RCW**?  
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter **84.34 RCW**?  
Is this property receiving special valuation as historical property per chapter **84.26 RCW**?  
If any answers are yes, complete as instructed below.

**(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)**  
NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, **you must sign on (3) below**. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (**RCW 84.33.140** or **RCW 84.34.108**). Prior to signing (3) below, you may contact your local county assessor for more information.  
This land does does not qualify for continuance.

\_\_\_\_\_  
DEPUTY ASSESSOR DATE

**(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)**  
NEW OWNER(S): To continue special valuation as historic property, **sign (3) below**. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter **84.26 RCW**, shall be due and payable by the seller or transferor at the time of sale.

**(3) OWNER(S) SIGNATURE**  
\_\_\_\_\_  
PRINT NAME

**7** List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:  
WAC No. (Section/Subsection) \_\_\_\_\_  
Reason for exemption \_\_\_\_\_

Type of Document \_\_\_\_\_  
Date of Document \_\_\_\_\_

Gross Selling Price \$ \_\_\_\_\_  
\*Personal Property (deduct) \$ \_\_\_\_\_  
Exemption Claimed (deduct) \$ \_\_\_\_\_  
Taxable Selling Price \$ \_\_\_\_\_  
Excise Tax : State \$ \_\_\_\_\_  
Local \$ \_\_\_\_\_  
\*Delinquent Interest: State \$ \_\_\_\_\_  
Local \$ \_\_\_\_\_  
\*Delinquent Penalty \$ \_\_\_\_\_  
Subtotal \$ \_\_\_\_\_  
\*State Technology Fee \$ \_\_\_\_\_  
\*Affidavit Processing Fee \$ \_\_\_\_\_  
Total Due \$ \_\_\_\_\_

**A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX**  
\*SEE INSTRUCTIONS

**8** I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent _____	Signature of Grantee or Grantee's Agent _____
Name (print) _____	Name (print) _____
Date & city of signing: _____	Date & city of signing: _____

**Perjury:** Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (**RCW 9A.20.020 (1C)**).

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(See back of last page for instructions)

Check box if partial sale, indicate % sold. **List percentage of ownership acquired next to each name.**

<b>1</b>	Name _____ _____ Mailing Address _____ City/State/Zip _____ Phone No. (including area code) _____	<b>2</b>	Name _____ _____ Mailing Address _____ City/State/Zip _____ Phone No. (including area code) _____
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**4** Street address of property: \_\_\_\_\_  
This property is located in \_\_\_\_\_  
 Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.  
Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

**5** Select Land Use Code(s): \_\_\_\_\_  
enter any additional codes: \_\_\_\_\_  
(See back of last page for instructions) YES NO  
Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?

**6** YES NO  
Is this property designated as forest land per chapter 84.33 RCW?  
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?  
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This land does does not qualify for continuance.  
\_\_\_\_\_  
DEPUTY ASSESSOR DATE  
**(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)**  
NEW OWNER(S): To continue special valuation as historic property, **sign (3) below.** If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.  
**(3) OWNER(S) SIGNATURE**  
\_\_\_\_\_  
PRINT NAME

**7** List all personal property (tangible and intangible) included in selling price.  
If claiming an exemption, list WAC number and reason for exemption:  
WAC No. (Section/Subsection) \_\_\_\_\_  
Reason for exemption \_\_\_\_\_  
Type of Document \_\_\_\_\_  
Date of Document \_\_\_\_\_  
Gross Selling Price \$ \_\_\_\_\_  
\*Personal Property (deduct) \$ \_\_\_\_\_  
Exemption Claimed (deduct) \$ \_\_\_\_\_  
Taxable Selling Price \$ \_\_\_\_\_  
Excise Tax : State \$ \_\_\_\_\_  
Local \$ \_\_\_\_\_  
\*Delinquent Interest: State \$ \_\_\_\_\_  
Local \$ \_\_\_\_\_  
\*Delinquent Penalty \$ \_\_\_\_\_  
Subtotal \$ \_\_\_\_\_  
\*State Technology Fee \$ \_\_\_\_\_  
\*Affidavit Processing Fee \$ \_\_\_\_\_  
Total Due \$ \_\_\_\_\_  
**A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX**  
\*SEE INSTRUCTIONS

**8** I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.  
Signature of Grantor or Grantor's Agent \_\_\_\_\_ Signature of Grantee or Grantee's Agent \_\_\_\_\_  
Name (print) \_\_\_\_\_ Name (print) \_\_\_\_\_  
Date & city of signing: \_\_\_\_\_ Date & city of signing: \_\_\_\_\_

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<b>1</b> <div style="display: flex;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); border: 1px solid black; padding: 2px;">SELLER GRANTOR</div> <div style="padding-left: 10px;"> Name _____  _____  Mailing Address _____  City/State/Zip _____  Phone No. (including area code) _____ </div> </div>	<b>2</b> <div style="display: flex;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); border: 1px solid black; padding: 2px;">BUYER GRANTEE</div> <div style="padding-left: 10px;"> Name _____  _____  Mailing Address _____  City/State/Zip _____  Phone No. (including area code) _____ </div> </div>								
<b>3</b> Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property <table style="width: 100%;"> <tr><td>_____</td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td>_____</td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td>_____</td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td>_____</td><td style="text-align: center;"><input type="checkbox"/></td></tr> </table>	_____	<input type="checkbox"/>	_____	<input type="checkbox"/>	_____	<input type="checkbox"/>	_____	<input type="checkbox"/>
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Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

**5** Select Land Use Code(s): \_\_\_\_\_  
enter any additional codes: \_\_\_\_\_  
(See back of last page for instructions)

YES	NO
-----	----

Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?

**6** YES NO

Is this property designated as forest land per chapter 84.33 RCW? \_\_\_\_\_

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This land \_\_\_\_\_ does \_\_\_\_\_ does not qualify for continuance.

DEPUTY ASSESSOR	DATE
-----------------	------

**(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)**  
NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

**(3) OWNER(S) SIGNATURE**

\_\_\_\_\_  
PRINT NAME

**7** List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:

WAC No. (Section/Subsection) \_\_\_\_\_

Reason for exemption \_\_\_\_\_

Type of Document \_\_\_\_\_

Date of Document \_\_\_\_\_

Gross Selling Price	\$	_____
*Personal Property (deduct)	\$	_____
Exemption Claimed (deduct)	\$	_____
Taxable Selling Price	\$	_____
Excise Tax : State	\$	_____
Local	\$	_____
*Delinquent Interest: State	\$	_____
Local	\$	_____
*Delinquent Penalty	\$	_____
Subtotal	\$	_____
*State Technology Fee	\$	_____
*Affidavit Processing Fee	\$	_____
Total Due	\$	_____

**A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX**  
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Signature of Grantor or Grantor's Agent _____	Signature of Grantee or Grantee's Agent _____
Name (print) _____	Name (print) _____
Date & city of signing: _____	Date & city of signing: _____

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Form sections 1, 2, and 3: Seller/Grantor and Buyer/Grantee information, and property tax correspondence details.

Section 4: Street address of property, location details, and legal description of property.

Section 5: Land Use Code(s) selection and exemption questions.

Section 6: Continuation and compliance notices, owner signature, and deputy assessor information.

Section 7: Personal property included in selling price, exemption details, and tax calculation table.

Section 8: Certification of truth and correctness, and signatures of grantor and grantee agents.

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

# 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 <http://dor.wa.gov>.

## Section 1:

Enter the name(s) of seller/grantor. This is the person(s) conveying interest in the property. If sale is less than 100%, check the box "Check if partial sale" and fill in the percentage sold.

## Section 2:

Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property. 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. 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.

- |  |  |  |  |
|--|--|--|--|
| ▪ 09 - Land with mobile home   | ▪ 23 - Apparel and other finished products made from fabrics, leather, and similar materials | ▪ 33 - Primary metal industries  | ▪ 74 - Recreational activities (golf courses, etc.)      |
| ▪ 10 - Land with new building  | ▪ 24 - Lumber and wood products (except furniture)   | ▪ 34 - Fabricated metal products   | ▪ 75 - Resorts and group camps                           |
| ▪ 11 - Household, single family units                                  | ▪ 25 - Furniture and fixtures  | ▪ 35 - Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing | ▪ 80 - Water or mineral right                            |
| ▪ 12 - Multiple family residence (2-4 Units)                           | ▪ 26 - Paper and allied products   | ▪ 39 - Miscellaneous manufacturing   | ▪ 81 - Agriculture (not in current use)                  |
| ▪ 13 - Multiple family residence (5 + Units)                           | ▪ 27 - Printing and publishing   | ▪ 50 - Condominiums-other than residential   | ▪ 83 - Agriculture current use <a href="#">RCW 84.34</a> |
| ▪ 14 - Residential condominiums  | ▪ 28 - Chemicals   | ▪ 53 - Retail Trade - general merchandise  | ▪ 86 - Marijuana grow operations                         |
| ▪ 15 - Mobile home parks or courts                                     | ▪ 29 - Petroleum refining and related industries   | ▪ 54 - Retail Trade - food   | ▪ 87 - Sale of Standing Timber                           |
| ▪ 16 - Hotels/motels   | ▪ 30 - Rubber and miscellaneous plastic products   | ▪ 58 - Retail trade - eating & drinking (restaurants, bars)  | ▪ 88 - Forest land designated <a href="#">RCW 84.33</a>  |
| ▪ 17 - Institutional Lodging (convalescent homes, nursing homes, etc.) | ▪ 31 - Leather and leather products  | ▪ 59 - Tenant occupied, commercial properties  | ▪ 91 - Undeveloped Land (land only)                      |
| ▪ 18 - All other residential not coded                                 | ▪ 32 - Stone, clay and glass products  | ▪ 64 - Repair services   | ▪ 94 - Open space land <a href="#">RCW 84.34</a>         |
| ▪ 19 - Vacation and cabin  |  | ▪ 65 - Professional services (medical, dental, etc.)   | ▪ 95 - Timberland classified <a href="#">RCW 84.34</a>   |
| ▪ 21 - Food and kindred products                                       |  | ▪ 71 - Cultural activities/nature exhibitions  | ▪ 96 - Improvements on leased land                       |
| ▪ 22 - Textile mill products   |  |  |  |

## 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](#).

## 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. Use Tax may be reported on your Combined Excise Tax Return or a Consumer Use Tax Return, both available at <http://dor.wa.gov>.
- 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. Chapter [458-61A WAC](#) is available online at <http://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.
- **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 chapter [458-61A WAC](#).
- **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 taxpayers' 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](http://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.