

# REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt when stamped by cashier.

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.		F E	,	List percentage of owners	hip ac	quired next to each name.	
Name			2	Name			
Mailing Address  City/State/Zip			- TER	Mailing Address			
City/State/Zip			BUYER	City/State/Zip			
Phone No. (including area code)			_	Phone No. (including area code)			
Send all property tax correspondence to:   Same as Buyer/Gr	antee	L	ist all rea	al and personal property tax parcel acc bers – check box if personal property	count	List assessed value(s)	
Name		-					
Mailing Address							
City/State/Zip							
Phone No. (including area code)		-					
Street address of property:							
This property is located in unincorporated				County <b>OR</b> within city of			
☐ Check box if any of the listed parcels are being segregated if	from and	other pare	cel, are p	art of a boundary line adjustment or p	arcels	being merged.	
Legal description of property (if more space is needed, yo	ou may a	attach a	separate	sheet to each page of the affidavi	t)		
5 Select Land Use Code(s):			7 г	ist all personal property (tangible	a and	intencible) included in calling	
select Land Ose Code(s).			_	ice.	anu	intangiole) included in sening	
enter any additional codes:			_				
(See back of last page for instructions)	MEG	NO					
Was the seller receiving a property tax exemption or deferral under hapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior itizen, or disabled person, homeowner with limited income)?	YES	NO	_				
6	YES	NO	If clai	ming an exemption, list WAC	numl	per and reason for exemption:	
is this property designated as forest land per chapter 84.33 RCW?			WAC	No. (Section/Subsection)			
is this property designated as rolest rand per chapter 64.35 Re w: sthis property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW?				n for exemption			
s this property receiving special valuation as historical property per chapter 84.26 RCW?							
f any answers are yes, complete as instructed below.			Type	of Document			
1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or				of Document			
lassification as current use (open space, farm and agriculture, or				Gross Selling Price \$			
you must sign on (3) below. The county assessor must then deter and transferred continues to qualify and will indicate by signing			*Personal Property (deduct) \$				
and no longer qualifies or you do not wish to continue the design			Exemption Claimed (deduct) \$				
lassification, it will be removed and the compensating or addition to due and payable by the seller or transferor at the time of sale.		es Will	Taxable Selling Price \$				
4.33.140 or RCW 84.34.108). Prior to signing (3) below, you m		tact					
rour local county assessor for more information.				Local \$_			
This land does does not qualify for continuance.				*Delinquent Interest: State \$_			
DEPUTY ASSESSOR	DATE						
(2) NOTICE OF COMPLIANCE (HISTORIC PROPE				*Delinquent Penalty \$_			
NEW OWNER(S): To continue special valuation as historic	propert	y,		Subtotal \$_			
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.				*State Technology Fee \$_		5.00	
			*Affidavit Processing Fee \$				
(3) OWNER(S) SIGNATURE				Total Due \$_			
PRINT NAME				A MINIMUM OF \$10.00 IS D *SEE INSTI			
I CERTIFY UNDER PENALTY C	OF PER	JURY T	HAT TH	HE FOREGOING IS TRUE AND C	ORR	ECT.	
Signature of Grantor or Grantor's Agent				ture of tee or Grantee's Agent			
Name (print)			Name	(print)			
Date & city of signing:				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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THIS AFFIDAVIT WILL NOT BE ACCEP' (Se	TED UN	LESS A		tructions)		
☐ Check box if partial sale, indicate % sold			2			equired next to each name.
Name				Name		
<u> </u>			-   X			
Mailing Address			 BUYER BANTEI	Mailing Address		
៊ី 🛱 City/State/Zip			BI BI			
Phone No. (including area code)			_	Phone No. (including area code)_		
Send all property tax correspondence to:  Same as Buyer/G			num	ll and personal property tax parcel pers – check box if personal proper	ty	List assessed value(s)
Mailing Address						
City/State/Zip						
Phone No. (including area code)						
Street address of property:						
This property is located in unincorporated				County <b>OR</b> within  city of		
Check box if any of the listed parcels are being segregated	from an	other pa	rcel, are p	art of a boundary line adjustment of	r parcels	s being merged.
Select Land Use Code(s):				ist all personal property (tangi	ble and	intangible) included in selling
enter any additional codes:			_			
(See back of last page for instructions)	VEC	NO				
Was the callenges siring a manager toy arometical on defermal and	YES	NO	_			
Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senion			_			
citizen, or disabled person, homeowner with limited income)?			_			
6	YES	NO	If clai	ming an exemption, list WA	C numl	per and reason for exemption:
s this property designated as forest land per chapter 84.33 RCW?			WAC	No (Section/Subsection)		
s this property classified as current use (open space, farm and				,		
gricultural, or timber) land per chapter 84.34?			Reaso	n for exemption		
s this property receiving special valuation as historical property per chapter 84.26 RCW?						
f any answers are yes, complete as instructed below.			Type	of Document		
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 and transferred continues to qualify and will indicate by signing below. If the and 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)				Gross Selling Price *Personal Property (deduct) xemption Claimed (deduct)	\$ \$ \$	
34.33.140 or RCW 84.34.108). Prior to signing (3) below, you i		tact				
your local county assessor for more information.						
This land does does not qualify for continuance.						
DEDVIN LOOP						
	DATE					
(2) NOTICE OF COMPLIANCE (HISTORIC PROPI NEW OWNER(S): To continue special valuation as historic		v.				
ign (3) below. If the new owner(s) does not wish to continu	ie, all	•		*State Technology Fee		
additional tax calculated pursuant to chapter 84.26 RCW, she bayable by the seller or transferor at the time of sale.	all be di	ue and				
(3) OWNER(S) SIGNATURE						
PRINT NAME				A MINIMUM OF \$10.00 IS *SEE INS		
I CERTIFY UNDER PENALTY	OF PER	JURY	THAT TI	HE FOREGOING IS TRUE AND	CORR	ECT.
Signature of				ure of		
Grantor or Grantor's Agent			Gran	tee or Grantee's Agent		
Name (print)			Name	(print)		
Date & city of signing:				city of signing:		

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Name			2	Name				
<u> </u>			_ L	-				
Mailing Address  City/State/Zip			BUYER	Mailing Address				
☐ ☐ City/State/Zip			BU BU	City/State/Zip				
Phone No. (including area code)			_	Phone No. (including area code)				
3 Send all property tax correspondence to: ☐ Same as Buyer/Gra			ist all rea	al and personal property tax parcel account bers – check box if personal property	List assessed value(s)			
Name								
Mailing Address								
City/State/ZipPhone No. (including area code)								
Street address of property:								
This property is located in unincorporated								
Check box if any of the listed parcels are being segregated f		•			ls being merged.			
Legal description of property (if more space is needed, yo	u may a	attach a	separate	e sheet to each page of the affidavit)				
			7 -					
5 Select Land Use Code(s):				ist all personal property (tangible and ice.	d intangible) included in selling			
enter any additional codes:			P1					
(See back of last page for instructions)			_					
Was the seller receiving a property tax exemption or deferral under	YES	NO	_					
chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior	ш	Ы						
citizen, or disabled person, homeowner with limited income)?			TC 1	· · · · · · · · · · · · · · · · · · ·	1 1 0 4			
6	YES	NO	II clai	iming an exemption, list WAC num	iber and reason for exemption:			
Is this property designated as forest land per chapter 84.33 RCW?			WAC	No. (Section/Subsection)				
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Is this property receiving special valuation as historical property per chapter 84.26 RCW?								
If any answers are yes, complete as instructed below.			Type	of Document				
1) NOTICE OF CONTINUANCE (FOREST LAND OR CURR				of Document				
NEW OWNER(S): To continue the current designation as forest classification as current use (open space, farm and agriculture, or			Date					
you must sign on (3) below. The county assessor must then dete	rmine i	f the	Gross Selling Price \$					
and 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				*Personal Property (deduct) \$  Exemption Claimed (deduct) \$				
classification, it will be removed and the compensating or addition	nal tax							
be due and payable by the seller or transferor at the time of sale. (84.33.140 or RCW 84.34.108). Prior to signing (3) below, you m		act						
your local county assessor for more information.								
This land ☐ does ☐ does not qualify for continuance.				*Delinquent Interest: State \$				
DEPUTY ASSESSOR I	DATE							
(2) NOTICE OF COMPLIANCE (HISTORIC PROPE				*Delinquent Penalty \$				
NEW OWNER(S): To continue special valuation as historic p	ropert	y,						
sign (3) below. If the new owner(s) does not wish to continue additional tax calculated pursuant to chapter 84.26 RCW, sha		ie and			5.00			
payable by the seller or transferor at the time of sale.				*Affidavit Processing Fee \$				
(3) OWNER(S) SIGNATURE				Total Due \$				
PRINT NAME				A MINIMUM OF \$10.00 IS DUE I *SEE INSTRUC				
8 I CERTIFY UNDER PENALTY O	F PER.	JURY T	 THAT TI	HE FOREGOING IS TRUE AND COR	RECT.			
Signature of			Signa	ture of				
Grantor or Grantor's AgentName (print)				tee or Grantee's Agent  (print)				
Date & city of signing:				& city of signing:				
			2400	,				

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Name			2	N	ame		
WELL Mailing Address			- L	п —			
Mailing Address City/State/Zip				E M	Iailing Address		
City/State/Zip			Mailing AddressCity/State/Zip				
Phone No. (including area code)			-		hone No. (including area code)		
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Mailing Address		_  -					
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Street address of property:							
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Was the seller receiving a property tax exemption or deferral under	YES	NO					
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itizen, or disabled person, homeowner with limited income)?			TC 1		d' 1' d WAG	1 1 6 4	
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NEW OWNER(S): To continue the current designation as forest			Date	of l	Document		
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70ur local county assessor for more information.	ay com	idCi					
This land does does not qualify for continuance.				*Т	Delinquent Interest: State \$		
				. 1			
	DATE						
(2) NOTICE OF COMPLIANCE (HISTORIC PROPE) NEW OWNER(S): To continue special valuation as historic r		v					
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 bayable by the seller or transferor at the time of sale.  (3) OWNER(S) SIGNATURE					*State Technology Fee \$		
				*	Affidavit Processing Fee \$		
					Total Due \$		
PRINT NAME					A MINIMUM OF \$10.00 IS DUE I *SEE INSTRUCT		
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Signature of			Signa				
Grantor or Grantor's Agent					or Grantee's Agent		
Name (print)					rint)		
Date & city of signing:					ity of signing:		
·	_		•				

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# **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 <a href="http://dor.wa.gov.">http://dor.wa.gov.</a>

#### **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.
- 09 Land with mobile home
- 10 Land with new building
- 11 Household, single family units
- 13 Multiple family residence (5 + Units) 25 Furniture and fixtures
- 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
- 12 Multiple family residence (2-4 Units) 24 Lumber and wood products (except furniture)

  - 26 Paper and allied products
  - 27 Printing and publishing
  - 28 Chemicals
  - 29 Petroleum refining and related industries
  - 30 Rubber and miscellaneous plastic products
  - 31 Leather and leather products
  - 32 Stone, clay and glass products

- 33 Primary metal industries
- 34 Fabricated metal products
- 35 Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing
- 39 Miscellaneous manufacturing
- 50 Condominiums-other than residential
- 53 Retail Trade general merchandise
- 54 Retail Trade food
- 58 Retail trade eating & drinking (restaurants, bars)
- 59 Tenant occupied, commercial properties
- 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 Marijuana 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

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 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.