

PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

(Sales/transfers prior to Jan. 1, 2020 <u>ONLY</u>) 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.				List percentage of ownership acquired next to each name.
1	Name		ž	2	Name
SR YOR			~	N H	
SELLER RANTOF	Mailing Address	-	RIIVER	BUIEN RANTE	Mailing Address
S. S.	City/State/Zip	_	R	GR D	City/State/Zip
	Phone No. (including area code)	I ist	all	rea	Phone No. (including area code)
3	Send all property tax correspondence to: Same as Buyer/Grantee	Dist			hard personal property day pareet account List assessed value(s)
Nan	ne				
	ling Address				
•	/State/Zipne No. (including area code)				U
FIIO	ne No. (including area code)				
4	Street address of property:				
	This property is located in				
	Check box if any of the listed parcels are being segregated from another pa			•	
	Legal description of property (if more space is needed, you may attach a	a sep	par	rate	sheet to each page of the affidavit)
5	Select Land Use Code(s):		7	Ι,	ist all personal property (tangible and intangible) included in selling
	Select Land Use Code(s).			-	ce.
	enter any additional codes:			•	
((See back of last page for instructions) YES NO				
Was	the seller receiving a property tax exemption or deferral under				
chap	oters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior				
Citiz	en, or disabled person, homeowner with limited income)?	 	f c	clai	ming an exemption, list WAC number and reason for exemption:
U In th	YES NO				
	is property designated as forest land per chapter 84.33 RCW? is property classified as current use (open space, farm and				No. (Section/Subsection)
	cultural, or timber) land per chapter 84.34 RCW?	R	Rea	aso	n for exemption
	is property receiving special valuation as historical property chapter 84.26 RCW?				
•	y answers are yes, complete as instructed below.	,	Γ		of Document
	NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)				
	W OWNER(S): To continue the current designation as forest land or sification as current use (open space, farm and agriculture, or timber) land,		Oat	te c	f Document
you	must sign on (3) below. The county assessor must then determine if the				Gross Selling Price \$
	transferred continues to qualify and will indicate by signing below. If the no longer qualifies or you do not wish to continue the designation or				Personal Property (deduct) \$
class	sification, it will be removed and the compensating or additional taxes will			Е	xemption Claimed (deduct) \$
	ue and payable by the seller or transferor at the time of sale. (RCW 3.140 or RCW 84.34.108). Prior to signing (3) below, you may contact				Taxable Selling Price \$
	clocal county assessor for more information.				Excise Tax : State \$Local \$
This	s land does does not qualify for continuance.				*Delinquent Interest: State \$
-					Local \$
	DEPUTY ASSESSOR DATE				*Delinquent Penalty \$
NEV	(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) W OWNER(S): To continue special valuation as historic property,				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 \$
					*Affidavit Processing Fee \$
(3) OWNER(S) SIGNATURE					Total Due \$
	PRINT NAME				A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
8	I CERTIFY UNDER PENALTY OF PERJURY				
Signature of Crantor or Crantor's Agent					ure of ee or Grantee's Agent
Grantor or Grantor's Agent Name (print)					
Date & city of signing:					(print)
Dau	c & only of signing.	L	Jat	ie &	c 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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Name
Mailing Address City/State/Zip
Mailing Address City/State/Zip
Phone No. (including area code)
List all real and personal property tax parcel account List assessed value(s)
numbers – check box if personal property
rcel, are part of a boundary line adjustment or parcels being merged.
separate sheet to each page of the affidavit)
List all personal property (tangible and intangible) included in selling
price.
If claiming an exemption, list WAC number and reason for exemption:
if Claiming an exemption, list wAC number and leason 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 \$
Excise Tax : State \$ Local \$ *Delinquent Interest: State \$ Local \$ *Delinquent Penalty \$ Subtotal \$ *State Technology Fee \$ *Affidavit Processing Fee \$
Excise Tax : State \$
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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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
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 THAT THE FOREGOING IS TRUE AND CORRECT. Signature of
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 THAT THE FOREGOING IS TRUE AND CORRECT. Signature of Grantee or Grantee's Agent
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 THAT THE FOREGOING IS TRUE AND CORRECT. Signature of

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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	☐ Check box if partial sale, indicate % (See back of last partial sale, indicate %)				
1	Name	2	Name		
~ 2					
SELLER RANTOR	Mailing Address	BUYER	Mailing Address		
SEI	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/Grantee		al and personal property tax parcel account bers – check box if personal property List assessed value(s)		
Nar	ne		D _		
	ling Address				
City	y/State/Zip				
Pho	ne No. (including area code)				
4	Street address of property:				
	This property is located in				
	☐ Check box if any of the listed parcels are being segregated from another parcels.	arcel, are p	part of a boundary line adjustment or parcels being merged.		
	Legal description of property (if more space is needed, you may attach	a separate	e sheet to each page of the affidavit)		
5		7 т			
3	Select Land Use Code(s):	_	List all personal property (tangible and intangible) included in selling rice.	g	
	enter any additional codes:	pri	icc.		
	(See back of last page for instructions)				
Wo	YES NO s the seller receiving a property tax exemption or deferral under				
	oters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior				
	en, or disabled person, homeowner with limited income)?				
6	YES NO	If clai	iming an exemption, list WAC number and reason for exemption	n:	
Is th	is property designated as forest land per chapter 84.33 RCW?	WAC	No. (Section/Subsection)		
	nis property classified as current use (open space, farm and	Reaso	on for exemption		
_	cultural, or timber) land per chapter 84.34?	110450			
	nis property receiving special valuation as historical property chapter 84.26 RCW?				
If a	ny answers are yes, complete as instructed below.	Type	of Document		
(1) I	NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)				
	W OWNER(S): To continue the current designation as forest land or sification as current use (open space, farm and agriculture, or timber) land,		of Document		
you	must sign on (3) below. The county assessor must then determine if the		Gross Selling Price \$		
	I transferred continues to qualify and will indicate by signing below. If the		*Personal Property (deduct) \$		
	I no longer qualifies or you do not wish to continue the designation or sification, it will be removed and the compensating or additional taxes will	Е	Exemption Claimed (deduct) \$		
be d	lue and payable by the seller or transferor at the time of sale. (RCW		Taxable Selling Price \$		
	33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact r local county assessor for more information.		Excise Tax : State \$		
•	s land does does not qualify for continuance.		Local \$		
	does not quality for continuance.		*Delinquent Interest: State \$		
	DEPUTY ASSESSOR DATE		Local \$		
	(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)		*Delinquent Penalty \$		
NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all			Subtotal \$		
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 \$* Affidavit Processing Fee \$		
pay	(3) OWNER(S) SIGNATURE		Total Due \$		
	(3) OWNER(3) SIGNATURE		Total Due \$		
PRINT NAME			A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX		
			*SEE INSTRUCTIONS		
8	I CERTIFY UNDER PENALTY OF PERJURY				
Signature of Grantor or Grantor's Agent			uture of utee or Grantee's Agent		
Name (print)					
			e (print)		
שat	e & city of signing:	Date &	& city of signing:		



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If claiming an exemption, list WAC number and reason for exemption: 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 84.26 RCW? If any answers are yes, complete as instructed below. (I) NOTICE OF CONTINUANCE (FOREST LANDOR 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 expension of sales, (RCW \$4.3.4.108). 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 historical property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter \$4.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE PRINT NAME I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. Signature of	☐ Check box if partial sale, indicate % sold.	age for instructions) List percentage of ownership acquired next to each name.		
Beane No. (including seas coals) Send all property are correspondence for Same as flayer/Grames Name Mailing Address City-State/Tap Mailing area coals) Secret address of property; it footned in Mailing Address City-State/Tap Mailing area coals) Secret address of property; This property is footned in Mailing Address Legal description of property (if more space is needed, you may attack a separate sheet to each page of the allidavis) Select Land Use Code(s): enter any additional codes: (See back of last page for instructions) VFS NO Be the property designated as forest land per chapter 8-33 RCW? Select Land use Code(s): enter any additional codes: (See back of last page for instructions) VFS NO Be the property designated as forest land per chapter 8-33 RCW? Select Land use Code(s): enter any additional codes: (See back of last page for instructions) VFS NO Be the property designated as forest land per chapter 8-33 RCW? Select Land use Code(s): enter any additional codes: (See back of last page for instructions) VFS NO Be the property designated as forest land per chapter 8-33 RCW? Select Land use Code(s): enter any additional codes: (See back of last page for instructions) VFS NO Be the property designated as forest land per chapter 8-33 RCW? Select Land use code and the cod	Name	Name		
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Seed all property tax correspondence to Same as Bayes Grantee List all real and personnal property tax parts account matchers - check box of personal property List assessed value(s) Clay-State Clay-Sta	E City/State/Zip	요		
municas - check box if personal property Mirror address of property: This property in located in The property designated in located in service in located in self-indicated in self-ind	-			
Mading Address CrysState/Ze Phore No. (including area cube) Notest address of property: This property is located in Clocks hav fary of the Isotal paraels are being segregated from another parcel, are part of a boundary line adjustment or parcels being marged. Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit) Select Land Use Code(s): enter any additional codes: (See back of last page for instructions) VTS NO Was the select receiving a property two exemption or deferral under despets and state of the page of the affidavit) If claiming an exemption, list WAC number and reason for exemption: Was the select receiving a property two exemption or deferral under despets and state of the page of the page of the affidavit) If claiming an exemption, list WAC number and reason for exemption: WAC No. (Section/Subsection) Reason for exemption Reason for exemption WAC No. (Section/Subsection) Reason for exemption WAC No. (Section/Subsection) Reason for exemption Type of Document ON ONICE OF CONINIANCE (CONESTLAND OR CURRENT USE) NEW OWNERGS; To continue the current designation as forest land or exemption and inclinately sign of the page of the pa	3 Send all property tax correspondence to: ☐ Same as Buyer/Grantee	numbers – check box if personal property List assessed value(s)		
CityState Zip Street address of property:	Name			
Phone No. (including area code)	-			
Street address of property: This property is located in Cloack has if any of the listed parets are being segregated from muther 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 affidivity) Select Land Use Code(s): enter any additional codes: (See hask of last page for instructions) YES NO Was the seller receiving a property (as exemption or defemal under chapters 84.56, 84.77, or 84.58 RCW) (reapositor or affermal under chapters 84.56, 84.77, or 84.58 RCW) (reapositor or gaintained, seniorization, seniorization, or dishello pessage, fautured and under chapters 84.56, 84.77, or 84.58 RCW) (reapositor) YES NO So this property designated as forest land per chapter 84.38 RCW; YES NO So this property designated as forest land per chapter 84.38 RCW; YES NO So this property designation as forest land per chapter 84.38 RCW; YES NO So this property designated as forest land per chapter 84.38 RCW; YES NO So this property designated as forest land per chapter 84.38 RCW; YES NO So this property designated as forest land per chapter 84.38 RCW; YES NO So this property designated as forest land per chapter 84.38 RCW; YES NO So this property designated as forest land per chapter 84.39 RCW; YES NO NOTICE OF CONTINIANCE (POREST LAND) OR CURRENT 1.50 So this property design special valuation as forest land or longer quelifies by one of or the forest of segregation or designation or a designation or designation as current use (open space, farm and agriculture, or timber) land, land of longer quelifies by one of or the forest of segregation or designation o				
This property is located in Check host any of the listed purcels are being segregated from another purcel, 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) Select Land Use Code(s): enter any additional codes: (See back of last page for instructions)	Phone No. (including area code)			
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Select Land Use Code(s): enter any additional codes: (See back of last page for instructions) Was the selfer receiving a property to exemption or deferral under chapters 84.36, 84.37, or 84.38 8KCW (norportif conjuntation, senior citizen, or disabled person, horncovers with limited income)? **No Is this property designated as furest land per chapter 84.33 RCW? Is this property designated as furest land per chapter 84.33 RCW? Is this property designated as furest land per chapter 84.33 RCW? Is this property designated as furest land per chapter 84.34 RCW? Is this property designated as furest land per chapter 84.36 RCW? If any unswers are yes, complete as instructed below. (If any unswers are yes, complete as instructed below. (If any unswers are yes, complete as instructed below. (If any unswers are yes, complete as instructed below. (If any unswers are yes, complete as instructed below. (If any unswers are yes, complete the control of signification of the control to expense and a distinction of the control to expense and a distinction of the control to expense and any of the designation or classification is current use (open space, farm and agriculture, or timber) land per chapter 84.38 RCW for a distinction of the designation or classification is current use (open space, farm and agriculture, or timber) land per chapter 84.38 RCW for a distinction of the distinction of the county assessor for more information. This is find does does not qualify for continue and the other of the distinction of the county assessor for more information. (Bell of Document Date of Document				
Select Land Use Code(s): cnter any additional codes: (See back of last page for instructions)				
enter any additional codes: (See back of last page for instructions) Was the seller receiving a property tax exemption or deferral under chapters \$4.36, 84.37, or \$4.38 RCW (nonprofit oganization, senior citizen, or disabled person, homeowner with limited income?)? 6 YES NO Is this property designated as forest land per chapter \$4.38 RCW? Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter \$4.58 RCW? If any answers are yes, complete as instructed below. (I) NOTICE OF CONITIVIANCE (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 of (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land to longer qualifies or you do not wish to continue all not longer qualifies or you do not wish to continue all not obligate the property of the 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, you may contact your local county assessor for more information. This land does does not qualify for continuance. DEPUTY ASSESSOR DATE PRINT NAME PRINT	Legal description of property (if more space is needed, you may attach	a separate sheet to each page of the affidavit)		
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Date & city of signing: Date & city of signing:	Name (print)	Name (print)		
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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.
- 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.