

Instructions

1. Enter the information for all individuals or entities transferring interest, including the percentage of interest transferred. Attach a list of additional transferors' information, if necessary.
2. Enter the information for all individuals or entities receiving interest, including the percentage of interest received. Attach a list of additional transferees' information, if necessary.

Both the transferor(s) and transferee(s) or Agent(s) of each must sign the affidavit certifying the accuracy of the information on this return.

3. Enter the information of the entity in which interest transferred. Check the box for the type of entity.
4. Attach a list of all subsidiaries of the transferred entity, including the addresses and relationships of all entities and assessed value of real property they own in Washington.
5. Select the Location, Local Tax Rate, Parcel Number and True and Fair Value of **all real property*** (Including Leasehold interest) in which the transferred entity has an interest. Calculate the State Tax, Local Tax and Subtotal.

Location Codes and Rates can be found using the Real Estate Excise Tax Rates publication on our website at <http://dor.wa.gov/Docs/forms/RealEstExcsTx/RealEstExTxRates.pdf>. Attach a spreadsheet showing additional real property information, if necessary. **If completing this form online, enter only the Location, Parcel Number and the True and Fair Value of each parcel. The additional blanks in this section will be automatically calculated.**

6. **Tax Computation:** Total the combined State and Local Tax.
 - Enter the date the interest in the entity transferred. Tax is due at the time of transfer. If tax is not paid within one month of the date of transfer, interest and penalties will apply.
 - The interest rate is variable and may be found on our website at <http://dor.wa.gov/docs/reports/InterstRatesExciseTx.pdf>.
 - 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)
 - If an exemption from paying the real estate excise tax is being claimed, enter the valid Washington Administrative Code (WAC) Title and Number for the exemption. If a WAC Title and Number are entered, the Total Due will be zero.

Real Estate Excise Tax rules and laws:

For further information about Controlling Interest Transfers, please see the rules and laws located at the following links: <http://apps.leg.wa.gov/RCW/default.aspx?cite=82.45>, <http://apps.leg.wa.gov/WAC/default.aspx?cite=458-61A-101>.

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.

Ruling requests:

You may request a predetermination of your tax liability. The written opinion will be binding on both you and the Department based on the facts presented ([WAC 458-20-100\(9\)](#)). Send your ruling request to:

Department of Revenue
Taxpayer Information & Education
P.O. Box 47478
Olympia, WA 98504-7478
FAX 360-705-6655
Email: dorcommunications@dor.wa.gov

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 \(1C\)](#)).

Real Property:

"Real property" means land or anything affixed to land, including standing timber or crops. Examples: Buildings, condominiums, used park model trailers, used floating homes, underground irrigation systems or utilities, and other types of property that are permanently affixed such as leasehold improvements not required to be removed at the end of your lease. See WAC 458-61A-102 & WAC 458-61A-106 for additional information.