

Check box if partial sale, indicate %

Only for sales in a single location code on or after January 1, 2020.

Form 84 0001a

REV 84 0001a (11/06/2020)

Check box if the sale occurred in more than one location code.

This affidavit will not be accepted unless all areas on all pages are fully completed. This form is your receipt when stamped by cashier. *Please type or print.* 

The than one location cou	ie.		List percentage of ownership acquired next to each name.		
Seller/Grantor			2 Buyer/Grantee		
me		Name			
			nume		
			Mailing address		
			City/state/zip		
			Phone (including area code)		
			,		
Send all property tax correspondence to: Same as Buyer/Grantee		List all real and personal property tax Personal Assessed parcel account numbers property? value(s)			
		other	unincorporated locations please select your county)  r parcel, are part of a boundary line adjustment or parcels being merged. neet to each page of the affidavit).		
			$\overline{I}$ List all personal property (tangible and intangible) included in selling price.		
nprofit org., senior	Yes	No	If claiming an exemption, list WAC number and reason for exemption.  WAC number (section/subsection)		
this property predominantly used for timber (as classified nder RCW 84.84 and 84.33) or agriculture (as classified nder RCW 84.34.020)? See ETA 3215.  Yes No yes, complete the predominate use calculator (see instructions for ection 5).		Reason for exemption			
t land per RCW 84.33?	Yes	No	-		
se (open space, farm			Type of document		
	Yes	No	Date of document		
tion as historical	Voc	No	Gross selling price		
structed below	162	INO	*Personal property (deduct)		
	E)		Exemption claimed (deduct)		
ent designation as forest	land		Taxable selling price		
			Excise tax: state		
	Less than \$500,000.01 at 1.1%				
qualifies or you do not w	ish to		From \$500,000.01 to \$1,500,000 at 1.28%		
		r	From \$1,500,000.01 to \$3,000,000 at 2.75%		
compensating or additional taxes will be due and payable by the seller or transferor at the time of sale (RCW 84.33.140 or 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.			Above \$3,000,000 at 3%		
			Agricultural and timberland at 1.28%		
u					
does not qualify for			Total excise tax: state		
			Local		
Date		_	*Delinquent interest: state		
Deputy assessor signature Date  2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)			Local		
aluation as historic prope	*Delinquent penalty				
(3) below. If the new owner(s) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller			Subtotal		
and the second by		٥.	*State technology fee		
(S) SIGNATURE			Affidavit processing fee		
Signature Signature			Total due A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX		
			*SEE INSTRUCTIONS		
Print name					
Print name  URY THAT THE FOREGOI	NG IS	TRUE	AND CORRECT		
		_	AND CORRECT Signature of grantee or agent		
URY THAT THE FOREGOI		_			
	ce to: Same as Buyer/Control of the seed more space, attach a speed more space, farm control of the space, farm control of the space, farm control of the space, farm and agricultur ow. The county assessor in qualifies or you do not work in the space, farm and agricultur ow. The county assessor in qualifies or you do not work in the space, farm and agricultur ow. The county assessor for the space, farm and payable by	s are being segregated from an eed more space, attach a separe appropriate org., senior er with limited income)? Yes or timber (as classified alture (as classified alture (as classified elature). Yes calculator (see instructions for et land per RCW 84.33? Yes see (open space, farm CW 84.34? Yes tion as historical Yes structed below.  IT LAND OR CURRENT USE) ent designation as forest land space, farm and agriculture, or ow. The county assessor must induce to qualifies or you do not wish to ion, it will be removed and the be due and payable by the selle 84.33.140 or 84.34.108). Prior ar local county assessor for more does not qualify for  Date  IC PROPERTY)  Valuation as historic property, si twish to continue, all additional all be due and payable by the selle is	ce to: Same as Buyer/Grantee  (for as are being segregated from another eed more space, attach a separate she as classified alture (as classified butture (as classified alture (as classified butture (as classified alture (as classified butture (as classifi		

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THIS SPACE TREASURER'S USE ONLY

**COUNTY TREASURER** 



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check box if the sale occurred in more than one location code.			List percentage of ownership acquired next to each name.			
Seller/Grantor			2 Buyer/Grantee			
ame			Name			
Mailing address			Mailing address			
City/state/zip			City/state/zip			
Phone (including area code)			Phone (including area code)			
Send all property tax correspondence to: Same as Bu	ıver/Grante	e	List all real and personal property tax Personal Assessed			
Name	,,	-	parcel account numbers property? value(s)			
Mailing address						
City/state/zip						
4 Street address of property						
This property is located in		(for t	unincorporated locations please select your county)			
			parcel, are part of a boundary line adjustment or parcels being merg			
Legal description of property (if you need more space, att	ach a separa	ate sh	eet to each page of the affidavit).			
5			7 List all personal property (tangible and intangible) included in sel			
=			price.			
Enter any additional codes						
(see back of last page for instructions) Was the seller receiving a property tax exemption or defe	rral					
under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior			If claiming an exemption, list WAC number and reason for exemption			
citizen or disabled person, homeowner with limited incom	•	No	WAC number (section/subsection)			
s this property predominantly used for timber (as classifi- under RCW 84.84 and 84.33) or agriculture (as classified	ea		Reason for exemption			
under RCW 84.34.020)? See ETA 3215.  If yes, complete the predominate use calculator (see instr	Yes	No				
section 5).	uctions for					
5 Is this property designated as forest land per RCW 84.3	33? Yes	No				
s this property classified as current use (open space, farm			Type of document			
and agricultural, or timber) land per RCW 84.34?	Yes	No	Date of document			
s this property receiving special valuation as historical property per RCW 84.26?	Yes	No	Gross selling price			
f any answers are yes, complete as instructed below.			"Personal property (deduct)			
1) NOTICE OF CONTINUANCE (FOREST LAND OR CURREN	NT USE)		Exemption claimed (deduct)			
NEW OWNER(S): To continue the current designation as for or classification as current use (open space, farm and agri			Taxable selling price			
cimber) land, <b>you must sign on (3) below</b> . The county ass		then	Excise tax: state			
determine if the land transferred continues to qualify and			Less than \$500,000.01 at 1.1%  From \$500,000.01 to \$1,500,000 at 1.28%  From \$1,500,000.01 to \$3,000,000 at 2.75%			
by signing below. If the land no longer qualifies or you do continue the designation or classification, it will be remov						
compensating or additional taxes will be due and payable	by the selle					
or transferor at the time of sale (RCW 84.33.140 or 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more			Above \$3,000,000 at 3%			
nformation.		-	Agricultural and timberland at 1.28%			
This land: does does not qualif	y for		Total excise tax: state			
continuance.			Local			
Deputy assessor signature Date		_	*Delinquent interest: state			
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)			Local			
NEW OWNER(S): To continue special valuation as historic			*Delinquent penalty			
(3) below. If the new owner(s) doesn't wish to continue, a calculated pursuant to RCW 84.26, shall be due and payal	Subtotal					
or transferor at the time of sale.	*State technology fee					
(3) NEW OWNER(S) SIGNATURE			Affidavit processing fee			
Signature Signature			Total due			
			A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS			
	F001110 15					
S I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOR		TRUE				
8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOR Signature of grantor or agent		TRUE —	Signature of grantee or agent			
\$ I certify under penalty of perjury that the for		TRUE				

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This form is your receipt when stamped by cashier. Please type or print. Form 84 0001a Check box if partial sale, indicate %Check box if the sale occurred in more than one location code. List percentage of ownership acquired next to each name.

- Seller/Granitor				Z Buyer/Grantee			
Name				Name			
Mailing address				Mailing address			
City/state/zip				City/state/zip			
Phone (including area code)				Phone (including area code)			
				,	Personal	Assessed	
3 Send all property tax correspond	dence to: Same as Buyer/	Grante	e	List all real and personal property tax parcel account numbers	property?	value(s)	
Name				·			
Mailing address							
City/state/zip							
4 Street address of property							
This property is located in		rom an	other	unincorporated locations please select you parcel, are part of a boundary line adjustneet to each page of the affidavit).	• •	s being merged.	
5				7 List all personal property (tangible and	i intangible) in	cluded in selling	
Enter any additional codes (see back of last page for instruction	nns)			price.			
Was the seller receiving a property under RCW 84.36, 84.37, or 84.38	tax exemption or deferral (nonprofit org., senior	.,		If claiming an exemption, list WAC number	er and reason	for exemption.	
citizen or disabled person, homeo	•	Yes	No	WAC number (section/subsection)			
Is this property predominantly used for timber (as classified under RCW 84.84 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215.  If yes, complete the predominate use calculator (see instructions f section 5).			No	Reason for exemption			
6 Is this property designated as for	orest land per RCW 84.33?	Yes	No				
Is this property classified as currer		Vos	No	Type of document  Date of document			
and agricultural, or timber) land policy ls this property receiving special values		Yes	No	Gross selling p	orice		
property per RCW 84.26?	ardation as mistorical	Yes	No	• • • • • • • • • • • • • • • • • • • •			
If any answers are yes, complete a	s instructed below.			Exemption claimed (deduct)			
(1) NOTICE OF CONTINUANCE (FO				Taxable selling price  Excise tax: state			
NEW OWNER(S): To continue the cor classification as current use (op							
timber) land, you must sign on (3)	below. The county assessor	must t		Less than \$500,000.01 at 1.1% From \$500,000.01 to \$1,500,000 at 1.28%			
determine if the land transferred of by signing below. If the land no lor							
continue the designation or classif	ication, it will be removed a	nd 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 84.34.108). Prior to				From \$1,500,000.01 to \$3,000,000 at 2.75%  Above \$3,000,000 at 3%			
signing (3) below, you may contact				. , ,			
information.				Agricultural and timberland at 1.			
This land: does continuance.	does not qualify for	•		Total excise tax: s			
					ocal		
Deputy assessor signature	Date		_	*Delinquent interest: s	_		
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign				Local			
(3) below. If the new owner(s) does				*Delinquent penalty			
calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.  (3) NEW OWNER(S) SIGNATURE				Subtotal			
				*State technology	_		
				Affidavit processing	-		
Signature	Signature			Total due  A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX  *SEE INSTRUCTIONS			
Print name	Print name	INIC :c			CNO		
Signature of granter or agent			IKUE				
Signature of grantor or agent _ Name (print)			_	Signature of grantee or agent Name (print)		<del></del>	
Date & city of signing				Date & city of signing			
	which is nunishable by im	risonm	nent i	the state correctional institution for a ma	vimum term (	of not more than	

five years, or by a fine in an amount fixed by the court of not more than \$5000, or by both imprisonment and fine (RCW 9A.20.020(1c)).

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Seller/Grantor			2 Buyer/Grantee		
lame			Name		
Mailing address			Mailing address		
ity/state/zip			City/state/zip		
hone (including area code)			Phone (including area code)		
Send all property tax correspondence to: Same a	as Buyer/Grante	e	List all real and personal property tax Personal Assessed parcel account numbers property? value(s)		
Nailing address					
ity/state/zip					
Street address of property his property is located in Check box if any of the listed parcels are being segi egal description of property (if you need more space	egated from and	other	unincorporated locations please select your county)  reparcel, are part of a boundary line adjustment or parcels being merged. heet to each page of the affidavit).		
			7 List all personal property (tangible and intangible) included in selling price.		
nter any additional codes			p		
see back of last page for instructions) Vas the seller receiving a property tax exemption or on the seller receiving a property tax exemption or on the sell of th	deferral nior		If claiming an exemption, list WAC number and reason for exemption.		
tizen or disabled person, homeowner with limited in	ncome)? Yes	No	WAC number (section/subsection)		
this property predominantly used for timber (as clander RCW 84.84 and 84.33) or agriculture (as classifuder RCW 84.34.020)? See ETA 3215.  yes, complete the predominate use calculator (see	ied Yes	No	Reason for exemption		
ection 5).	04.222		-		
Is this property designated as forest land per RCW		No	Type of document		
this property classified as current use (open space, nd agricultural, or timber) land per RCW 84.34?	tarm Yes	No	Date of document		
this property receiving special valuation as historical	nl		Gross selling price		
operty per RCW 84.26?	Yes	No	*Personal property (deduct)		
any answers are yes, complete as instructed below.	DENE 1105)		Exemption claimed (deduct)		
<ul> <li>NOTICE OF CONTINUANCE (FOREST LAND OR CUF EW OWNER(S): To continue the current designation</li> </ul>			Taxable selling price		
classification as current use (open space, farm and	agriculture, or		Excise tax: state		
mber) land, <b>you must sign on (3) below</b> . The county etermine if the land transferred continues to qualify			Less than \$500,000.01 at 1.1%		
signing below. If the land no longer qualifies or you	do not wish to		From \$500,000.01 to \$1,500,000 at 1.28% From \$1,500,000.01 to \$3,000,000 at 2.75%		
ontinue the designation or classification, it will be re compensating or additional taxes will be due and pay		ır			
transferor at the time of sale (RCW 84.33.140 or 84			Above \$3,000,000 at 3%		
gning (3) below, you may contact your local county a			Agricultural and timberland at 1.28%		
formation. nis land: does does not g	ualify for		Total excise tax: state		
ontinuance.	uaiiiy IUI		Local		
		_	*Delinguent interest: state		
eputy assessor signature Date			Local		
) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) EW OWNER(S): To continue special valuation as hist	oric property et	g n	*Delinquent penalty		
) below. If the new owner(s) doesn't wish to contin	ue, all additiona	l tax	Subtotal		
Iculated pursuant to RCW 84.26, shall be due and p transferor at the time of sale.	ayable by the se	ller	*State technology fee		
(3) NEW OWNER(S) SIGNATURE			Affidavit processing fee		
			, ,		
gnature Signature rint name Print name	Signature Print name		Total due  A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX  *SEE INSTRUCTIONS		
I CERTIFY UNDER PENALTY OF PERJURY THAT THE	FOREGOING IS T	TRIJE			
Signature of grantor or agent		JL	Signature of grantee or agent		
Name (print)			Name (print)		
Date & city of signing			Date & city of signing		

REV 84 0001a (11/06/2020) THIS SPACE TREASURER'S USE ONLY TAXYPAYER

### **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.

If the sale involves property in more than one location code, use the Multiple 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. This is the person(s) conveying interest in the property.

#### 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 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.

26 - Paper and allied 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

25 - Furniture and fixtures

(except furniture)

24 - Lumber and wood 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 (restaurants, bars)
- 91 Undeveloped Land (land only) 94 - Open space land RCW 84.34 95 - Timberland classified merchandise 54 - Retail Trade - food RCW 84.34 58 - Retail trade - eating & drinking 96 - Improvements on leased land 59 - Tenant occupied, commercial properties
- 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

64 - Repair services

- 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.

#### 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
- Tax Return or a Consumer Use Tax Return, both available at 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. 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.

### **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:

- 1. Enter the sale amount that falls within the specific threshold in column A.
- 2. Multiply the amount in column A by the state rate in column B. Enter the results in column C.
- 3. Enter the amount in column C on the appropriate threshold line on page 1 of the affidavit.

**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	Tax
0 to \$500,000	500,000	1.1%	5,500
500,000.01 - 1,500,000	1,000,000	1.28%	12,800
1,500,000.01 to 3,000,000	100,000	2.75%	2,750
3,000,000.01 and above	0	3.0%	0
Totals	\$1,600,000		\$21,050

#### Calculate the state excise tax due using this chart:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Tax
0 to \$500,000		1.1%	
500,000.01 – 1,500,000		1.28%	
1,500,000.01 to 3,000,000		2.75%	
3,000,000.01 and above		3.0%	
Totals			

Enter the total tax due amount on the Excise Tax: State line on the first page of the affidavit.

- **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.

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