

# Real Estate Excise Tax Affidavit (RCW 82.45 WAC 458-61A)

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

## 1 Seller/Grantor

Name

Mailing address

City/state/zip

Phone (including area code)

## 2 Buyer/Grantee

Name

Mailing address

City/state/zip

Phone (including area code)

3 Send all property tax correspondence to: Same as Buyer/Grantee

Name

Mailing address

City/state/zip

## 4 Street address of property

This property is located in

*(for unincorporated locations please select your county)*

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 you need more space, attach a separate sheet to each page of the affidavit).

## 5

Enter any additional codes  
(see back of last page for instructions)

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

Yes No

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.

Yes No

If yes, complete the predominate use calculator (see instructions for section 5).

6 Is this property designated as forest land per RCW 84.33? Yes No

Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? Yes No

Is this property receiving special valuation as historical property per RCW 84.26? Yes No

If any answers are yes, complete as instructed below.

### (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)

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This land:  does  does not qualify for continuance.

Deputy assessor signature

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) doesn't wish to continue, all additional tax 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

Signature

Signature

Print name

Print name

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

Signature of grantor or agent

Signature of grantee or 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 \$5000, or by both imprisonment and fine (RCW 9A.20.020(1c)).

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List all real and personal property tax parcel account numbers Personal property? Assessed value(s)

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

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

WAC number (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

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%

Above \$3,000,000 at 3%

Agricultural and timberland at 1.28%

Total 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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**1 Seller/Grantor**

Name \_\_\_\_\_  
  
Mailing address \_\_\_\_\_  
City/state/zip \_\_\_\_\_  
Phone (including area code) \_\_\_\_\_

**2 Buyer/Grantee**

Name \_\_\_\_\_  
  
Mailing address \_\_\_\_\_  
City/state/zip \_\_\_\_\_  
Phone (including area code) \_\_\_\_\_

**3** Send all property tax correspondence to:  Same as Buyer/Grantee  
Name \_\_\_\_\_

**List all real and personal property tax parcel account numbers**      **Personal property?**      **Assessed value(s)**

Mailing address \_\_\_\_\_  
City/state/zip \_\_\_\_\_

**4** Street address of property  
This property is located in \_\_\_\_\_

*(for unincorporated locations please select your county)*

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 you need more space, attach a separate sheet to each page of the affidavit).

**5** Enter any additional codes  
(see back of last page for instructions)

Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)?    Yes    No  
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.    Yes    No  
**If yes, complete the predominate use calculator (see instructions for section 5).**

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

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

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Type of document \_\_\_\_\_  
Date of document \_\_\_\_\_  
  
Gross selling price \_\_\_\_\_  
\*Personal property (deduct) \_\_\_\_\_  
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**(3) NEW OWNER(S) SIGNATURE**

\_\_\_\_\_  
Signature                      Signature  
\_\_\_\_\_  
Print name                      Print name

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

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Total due

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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 [dor.wa.gov](http://dor.wa.gov).

## Section 1:

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.

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

- 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](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. WAC 458-61A is available online at [dor.wa.gov](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. 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
<b>Totals</b>	<b>\$1,600,000</b>		<b>\$21,050</b>

**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%	
<b>Totals</b>			

**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](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.