

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

Only for sales in multiple location codes on or after April 1, 2022. This affidavit will not be accepted unless all areas on all pages are fully and accurately completed. This form is your receipt when stamped by cashier. *Please type or print*.

3 Set ad injoperty (ak conrespondence to:         Same as buyer/solution         procel account numbers         property?         value           Name         Maining address         City/state/ap	Check box if partial sale, indicate %	sold.		List p	percentage of ownership acquired next to each name.
Name     Name       Mailing address Chylstark/10     Mailing address Chylstark/10     Mailing address Chylstark/10       Chylstark/10     The none (including area code)     Mailing address Chylstark/10       3 and all property tax correspondence to:     Same as Buyer/Grantee     List all real and personal property tax property?     Assess parcel account numbers       Mailing address Chylstark/10     Chylstark/10     Personal     Assess parcel account numbers     Personal     Assess parcel account numbers       5     To an incorporated locations please select your countly)       5     To an incorporated locations please select your countly)       6     Inst page for instructions)     Yes     No       7     List all personal property (tangible and intangible) included in price.       7     List all personal property (tangible and intangible) included in price.       7     List all personal property (tangible and intangible) included in price.       6     Inst page for instructions)       Wat the addier comparisely and on garge parcel account with imfed income?       11     Yes     No       6     Inst page for instructions, complete the predominate use (account with adjournee)     Yes     No       6     Inst page for instructions, complete the predominate use (account with adjournee)     Yes of document       11     Inst page for instructions, with adjournee     No					2 Buyer/Grantee
Chrydrate/ip Phone (including area code)  3 Gend all property tax correspondence to: Same as Buyer/Grantee Chrydrate/ip Phone (including area code)  3 Gend all property tax correspondence to: Same as Buyer/Grantee Chrydrate/ip 4 sected address of property 4 sected address of property 5 5 5 5 5 7 1 List all personal property (frou need more space, attach a separate sheet to each page of the affidavit).  5 7 1 List all personal property (tangible and intangible) included in sprice.  5 7 1 List all personal property (tangible and intangible) included in sprice.  5 7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 1 List all personal property (tangible and intangible) included in sprice.  7 2 List all personal property (tangible and intangible) included in sprice.  7 2 List all personal property (tangible and intangible) included in sprice.  7 2 List all personal property (tangible and intangible) included in sprice.  7 2 List all personal property (tangible and intangible) included in sprice.  7 2 List all personal property (tangible and intangible) included in spric	Name				•
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3 end all property tax correspondence to:       Same as Buyer/Grantee       Lat all real and personal property tax property?       Assets value         4 series darkers       Same as Buyer/Grantee       Lat all real and personal property tax property?       Assets value         4 street address of property the correspondence to:       Same as Buyer/Grantee       Lat all real and personal property tax property?       Assets value         4 street address of property the correspondence to:       Same as Buyer/Grantee       Lat all personal property tax county?       Assets value         5       The control of the late darkers are being segregated from another parcet, are part of a boundary line adjustment or parcels being mereaged description of property (if you need more space, attach a separate sheet to each page of the affidavit).       That all personal property (tangible and intangible) included in price.         5       This property for description of property (target beack of attarge for instructions)       Yes       No         6       This property description and year different the less darker to the personal property (tangible and intangible) included in price.       No         6       This property description and year different the personal property (tangible and intangible) included in the price.       No         7       Lst all personal property (tangible and intangible) included in price.       No         6       This property description of property (tangible and intangible) included in the cost intangible included in the pr	City/state/zip				-
A interme       parcel account numbers       property?       value         Yame       parcel account numbers       property?       value         Yame       A inter address of property       (for unincorporated locations please select your county)         A treat address of property       (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 me cagal description of property (if you need more space, attach a separate sheet to each page of the affidavit).         S       7 List all personal property (tangible and intangible) included in: price.         S       7 List all personal property (tangible and intangible) included in: price.         S       7 List all personal property (tangible and intangible) included in: price.         S       7 List all personal property (tangible and intangible) included in: price.         S       16 chink rest of none owner with limited income?       Yes       No         WAC mumber (AR W 84.340 and Will contune in its current use?       Mark and the space, farm and approperty designated as forest land per RCW 84.337       Yes       No         G is this property cashifed as current use (pan space, farm and parchultary, bide and parchultary, bide (adduct)       Type of document       Date of document         S is his property acsignation as historical mone (additoral task astreater chonical y used (additoral task as t	Phone (including area code)				Phone (including area code)
Striky state/zip         4 Street address of property insproperty 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 me e.gail description of property (if you need more space, attach a separate sheet to each page of the affidavit).         S       7 List all personal property (tangible and intangible) included in sprice.         S       7 List all personal property (tangible and intangible) included in sprice.         S       7 List all personal property (tangible and intangible) included in sprice.         S       7 List all personal property (tangible and intangible) included in sprice.         S       7 List all personal property (tangible and intangible) included in sprice.         S       7 List all personal property (tangible and intangible) included in sprice.         S       7 List all personal property (tangible and intangible) included in sprice.         S       8 List property creating a procety the second the strength of the strengt of the strength of the strength of the strength of the strengt o		Same as Buyer/	'Grante	e	
This property is located in	•				
forer any additional codes     fore any additional codes     fore any additional codes     fore data of last page for instructions)     was the seller receiving a property tax eventption or deferral     fitzers or disable departs homework with life informate in its current use?     fit ship property receiving and will continue in its current use?     fit ship property dassified as current use (open space, farm         data dargicultural, or timber) land per RCW 84.33?         Ves         No         f. Is thip property dassified as current use (open space, farm         data dargicultural, or timber) land per RCW 84.33?         Ves         No         f. Is thip property dassified as current use (open space, farm         dargicultural, or timber) land per RCW 84.34?         Ves         No         f. Is thip property dassified as current use (open space, farm         dargicultural, or timber) land per RCW 84.34?         Ves         No         f. Is thip property designate as instructed below.         (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)         Tary answers are ves, complete as instructed below.         (3) Netwowner(s) does not qualify for continuance.         (assification, is unit be removed and the         construct to de disgration or classification, it will be removed and the         construct to the disgration or classification is current use (open space, farm and agriculture, or         transferra at the time of sale.         (b) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)         Taxable selling price         (assification, is unit be removed and the         construct your local county assessor for more         fridavit processing fee         (a) NEW OWNER(S): To continue special valuation as historic property, sign         (a) NEW OWNER(S): To continue special valuation as historic property, sign         (b) NEW OWNER(S): To continue special valuation as historic property, sign         (a) NEW OWNER(S): To continue special valuation as historic property, sign         (b) NEW	This property is located in Check box if any of the listed parcels are be			other	parcel, are part of a boundary line adjustment or parcels being merger
inter any additional codes         see back of last page for instructions)         Mas the seller raceiving a property tax exemption or deformal inder RCW 84.58 (S. 93.7), or 43.81 (nonprinting, sentor "ittizen or disabled person, homeowner with limited income)?       No         Si his property readominately used for timber (as classified current use?)       Yes       No         Moder RCW 84.34 and 84.33) or agriculture (as classified current use?)       Yes       No         Moder RCW 84.34 and 84.300 and will continue in tax parces farm and agricultural, or timber) land per RCW 84.34?       Yes       No         Si this property receiving special valuation as historical orgenty per RCW 84.26?       Yes       No         Si this property receiving special valuation as historical orgenty of RCW 84.26?       Yes       No         Y property receiving special valuation as historical orgenty per RCW 84.26?       Yes       No         Y property receiving special valuation as historical orgenty per RCW 84.26?       Yes       No         Y property receiving RCW 84.30 or 90 uit on the onlonger qualifies or you do not wish to continue stagence farm and agriculture, or information.       Taxable selling price         Y WOWNER(S): To continue the qualify and will indicate orgen yatifies or you do not wish to continue and payable by the seller or transfer at the time of sale.       Yes       No         Y Nortco C COMPLANCE (HISTORIC PROPERTY)       Date       Attranaded yate by the seller or the new owner() doeas	5				7 List all personal property (tangible and intangible) included in sellin
inder RCW 84.36, 84.37, or 84.38 (nonprofit org., senior tite or of disbled person, homeowner with limited income?)?       Yes       No         is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34 and 84.33) or timber) and per RCW 84.33?       Yes       No         5 is this property designated as forest land per RCW 84.33?       Yes       No         6 and agricultural, or timber) land per RCW 84.34?       Yes       No         7 his property receiving special valuation as historical iroperty per RCW 84.26?       Yes       No         81 property cessing to complete the perdominate use atculator (see (open space, farm ind agricultural, or timber) land per RCW 84.36?       Yes       No         91 port C cONTINUANCE (FOREST LAND OR CURRENT USE)       Exemption claimed (deduct)       Exemption claimed (deduct)         91 port c continue the current designation as forest land or classification at sourcent use (open space, farm inder glo additional taxes will be due and payable by the seller in transferor at the time of sale (RCW 84.33.140 or 84.34.140). Phor to porturation.       Exclese tax: state         92 port c computate (NCW 84.35). SIGNATURE ingnature	see back of last page for instructions)				price.
6       Is this property designated as forest land per RCW 84.33?       Yes       No         5       this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?       Yes       No         5       this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?       Yes       No         5       this property receiving special valuation as historical property per RCW 84.26?       Yes       No         7       this property classified as current use (open space, farm and agriculture, or imber) land, you must sign on (3) below. The county assessor for you do not wish to continue to qualify and will indicate yo signing below, if the land no longer qualifies or you do not wish to continue to take signation as classification.       Local         Continue the designation or classification is current use (open space, farm and agriculture, or transferred continues to qualify and will indicate yo signing below. If the land no longer qualifies or you do not wish to continue to alcel (RCW 84.31.408). Prior to classification, it will be removed and the corrent easing to additional taxes will be due and payable by the seller       *Delinquent interest: state         Continue the designation or del (RCW 84.31.408). Prior to classification, it will be removed and the corrent easing to additional taxes will be due and payable by the seller       *State technology fee         Cland to prove the designation or all (RCW 84.31.408). Prior to classification, it will be removed and the corrent use (POMENTY)       Total due         Poputy assessor signature	under RCW 84.36, 84.37, or 84.38 (nonprofit citizen or disabled person, homeowner with l is this property predominately used for timbe under RCW 84.34 and 84.33) or agriculture (a under RCW 84.34.020) and will continue in its <b>If yes <u>and</u> the entire transfer involves parcel</b> <b>different classifications, complete the predo</b>	org., senior imited income)? er (as classified is classified s current use? s with		_	WAC number (section/subsection)
s this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? Yes No stils property receiving special valuation as historical rooperty per RCW 84.26? Yes No f any answers are yes, complete as instructed below. 1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) WEW OWNER(5): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or classification as current use (open space, farm and agriculture, or classification as current use (open space, farm and agriculture, or classification as current use (open space, farm and agriculture, or classification as current use (open space, farm and agriculture, or classification as current use to qualify and will indicate thermine if the land 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 84.33.140 or 84.34.108). Prior to information. This land: does does not qualify for continuance. Alpeuty assessor signature date due and payable by the seller or transferor at the time of sale (RCW 84.33.140 or 84.34.108). Prior to alpeuty assessor signature 2) NOTICE OF COMPLIANCE (HISTORIC FROPERTY) WEW OWNER(5): To continue special valuation as historic property, sign 3) below. If the new owner(s) doesn't wish to continue, all additional tax alculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale. (3) NEW OWNER(5) SIGNATURE trignature <u>signature</u> <u>signature</u> (3) NEW OWNER(5) SIGNATURE Signature of grantor or agent <u>recessing</u> Signature Name (print) Name (print) Ame (print)	· · ·	oer RCW 84.33?	Yes	No	Type of document
Gross selling price         Selling pri				NI -	
property per RCW 84.26?       Yes       No       *Personal property (deduct)         f any answers are yes, complete as instructed below.       Exemption claimed (deduct)         (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)       Taxable selling price         VEW OWNER(S): To continue the current designation as forest land or classification.       Taxable selling price         Vew OWNER(S): To continue the current designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller on 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.       Local         This land:       does       does not qualify for continuance.       *Delinquent interest: state         Vew 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.       *State technology fee         (3) NEW OWNER(S) SIGNATURE       Total due         *SEE INSTRUCTIONS       *SEE INSTRUCTIONS         *Signature       Signature         print name       Print name         B' CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT       Signature of granter or agent         Signature of grantor or agent       Signature of grantee or agent       Signature of grantee or agent	8 , , , ,		Yes	NO	Gross selling price
1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)       Taxable selling price         1) WUNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or imber) land, you must sign on (3) below. The county assessor must then letermine if the land transferred continues to qualify and will indicate to ysigning below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the tormensating 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 digining (3) below, you may contact your local county assessor for more information.       *Delinquent interest: state         1) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)       Local       *Delinquent penalty         1) below. If the new owner(s) doesn't wish to continue, all additional taxa alculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.       *State technology fee         2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)       Total due       A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TZ * SEE INSTRUCTIONS         1) Below. If the new owner(s) signature       Signature       *SEE INSTRUCTIONS         1) first name       Signature       Signature         1) first name       Signature of grantor or agent		listorical	Yes	No	*Personal property (deduct)
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by signing below, in the latid information   compensating or additional taxes will be due and payable by the seller   compensating or additional taxes will be due and payable by the seller   compensating or additional taxes will be due and payable by the seller   compensating or additional taxes will be due and payable by the seller   compensating or additional taxes will be due and payable by the seller   compensating or additional taxes will be due and payable by the seller   compensating or additional taxes will be due and payable by the seller   compensating or additional taxes will be due and payable by the seller   compensating or additional taxes will be due and payable by the seller   compensating or additional taxes will be due and payable by the seller   compensating or additional taxes will be due and payable by the seller   compensation:   compensation:   compensation:   compensation:   compensation:   compensation:   compensation:   does not qualify for continuance.   compensation:   compensation: <td< td=""><td>NEW OWNER(S): To continue the current desi or classification as current use (open space, fa timber) land, <b>you must sign on (3) below</b>. The determine if the land transferred continues to</td><td>gnation as forest arm and agricultu e county assessor o qualify and will</td><td>t land ure, or r must t indicat</td><td>e</td><td>Excise tax: state</td></td<>	NEW OWNER(S): To continue the current desi or classification as current use (open space, fa timber) land, <b>you must sign on (3) below</b> . The determine if the land transferred continues to	gnation as forest arm and agricultu e county assessor o qualify and will	t land ure, or r must t indicat	e	Excise tax: state
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 nformation.       Local         This land:       does not qualify for continuance.       *Delinquent penalty         Deputy assessor signature       Date       Affidavit processing fee         (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)       Total due         VEW 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.       A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TF *SEE INSTRUCTIONS         Signature       Signature       Signature         Print name       Print name         B I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT Signature of grantor or agent					
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Information.   This land:   does   does not qualify for continuance.   Deputy assessor signature Date Date Affidavit processing fee Affidavit processing fee Total due Total due A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TA *SEE INSTRUCTIONS *SEE INSTRUCTIONS Total due *SEE INSTRUCTIONS Signature Print name B I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT Signature of grantor or agent Name (print) Name (print) Name (print)					
his land: does does not qualify for continuance. *State technology fee   Deputy assessor signature Date Affidavit processing fee   Date Date Affidavit processing fee   D NOTICE OF COMPLIANCE (HISTORIC PROPERTY) Total due   VEW OWNER(S): To continue special valuation as historic property, sign alculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale. Total due   (3) NEW OWNER(S) SIGNATURE *SEE INSTRUCTIONS   ignature Signature   rint name Print name   B I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT Signature of grantor or agent	nformation.				
Date Date   Date Affidavit processing fee   2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) Total due   JEW OWNER(S): To continue special valuation as historic property, sign Total due   3) below. If the new owner(s) doesn't wish to continue, all additional tax A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TA   alculated pursuant to RCW 84.26, shall be due and payable by the seller *SEE INSTRUCTIONS   r transferor at the time of sale. (3) NEW OWNER(S) SIGNATURE   ignature Signature   rrint name Print name   3 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT Signature of grantor or agent	his land: does does not qua	lify for continuar	nce.		
IEW 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 alculated 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   ignature   ignature   Print name   Rint name Rint name Signature of grantor or agent	Deputy assessor signature	Date			
a) below. If the new owner(s) doesn't wish to continue, all additional tax alculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale. A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TA *SEE INSTRUCTIONS   (3) NEW OWNER(S) SIGNATURE *SEE INSTRUCTIONS   ignature Signature   Print name Print name   A Description of grantor or agent		•	· · · ·		Total due
Print name       Print name         B 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)	3) below. If the new owner(s) doesn't wish to calculated pursuant to RCW 84.26, shall be du or transferor at the time of sale.	o continue, all ad ue and payable by	ditiona	al tax	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
B I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT         Signature of grantor or agent         Name (print)         Name (print)	Signature Sign	ature			
Signature of grantor or agentSignature of grantee or agentName (print)Name (print)	Print name Print	t name			
Name (print) Name (print)	<b>B</b> I CERTIFY UNDER PENALTY OF PERJURY TH	IAT THE FOREGO	ING IS	TRUE	AND CORRECT
					Signature of grantee or agent
Date & city of signing Date & city of signing jury in the second degree is a class C felony which is punishable by confinement in a state correctional institution for a maximum term of fiv a fine in an amount fixed by the court of not more than \$10,000, or by both such confinement and fine (RCW 9A.72.030 and RCW 9A.20.02)	Date & city of signing		<u> </u>		Date & city of signing
	REV 84 0001a (9/23/21)				Format for the visually impaired, please call 360-705-6705. Tel A Relay Service by calling 711.

THIS SPACE TREASURER'S USE ONLY

OUNTY TREASURER

by



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

Only for sales in multiple location codes on or after January 1, 2020.

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

Check box if partial sale, indicate %	sold.			List percentage of ownership acquired	next to each name.
<b>1</b> Seller/Grantor				<b>2</b> Buyer/Grantee	
Name				Name	
Mailing address				Mailing address	
City/state/zip Phone (including area code)				City/state/zip	
				Phone (including area code)	
<b>3</b> Send all property tax correspondence to: Name	Same as Buyer/	'Grante	ee	List all real and personal property tax parcel account numbers	Personal Assessed property? value(s)
Mailing address City/state/zip					
<b>4</b> Street address of property This property is located in Check box if any of the listed parcels are by Legal description of property (if you need mo			other	<b>unincorporated locations please select your</b> parcel, are part of a boundary line adjustme eet to each page of the affidavit).	
5				<b>7</b> List all personal property (tangible and i	ntangible) included in selling
Enter any additional codes (see back of last page for instructions)				price.	
Was the seller receiving a property tax exem under RCW 84.36, 84.37, or 84.38 (nonprofit citizen or disabled person, homeowner with Is this property predominately used for timbe under RCW 84.34 and 84.33) or agriculture (a under RCW 84.34.020) and will continue in it If yes and the entire transfer involves parcels classifications, complete the predominate use (see instructions).	er (as classified as classified s current use? with different	Yes Yes	No No	If claiming an exemption, list WAC number WAC number (section/subsection) Reason for exemption	r and reason for exemption.
<b>6</b> Is this property designated as forest land	ner BCW 84 332	Yes	No		
Is this property classified as current use (oper		163	NO	Type of document	
and agricultural, or timber) land per RCW 84.		Yes	No	Date of document Gross selling p	rico
Is this property receiving special valuation as property per RCW 84.26?	historical	Voc	No	*Personal property (ded	
If any answers are yes, complete as instructed	d below	Yes	No	Exemption claimed (ded	•
(1) NOTICE OF CONTINUANCE (FOREST LANE		SE)		Taxable selling p	
NEW OWNER(S): To continue the current des or classification as current use (open space, f timber) land, <b>you must sign on (3) below</b> . Th determine if the land transferred continues to	arm and agricultu e county assessor	ire, or must		Excise tax: s	
by signing below. If the land no longer qualifi	es or you do not v	wish to		L	ocal
continue the designation or classification, it v compensating or additional taxes will be due			er	*Delinquent interest: s	tate
or transferor at the time of sale (RCW 84.33.2	140 or 84.34.108)	. Prior	to		ocal
signing (3) below, you may contact your local information.	county assessor i		re	*Delinquent per	
This land: does does not qu	alify for continua	nce.		Subt	
Deputy assessor signature	Date			*State technology Affidavit processing	
(2) NOTICE OF COMPLIANCE (HISTORIC PRO	PERTY)			Total	
NEW OWNER(S): To continue special valuatio (3) below. If the new owner(s) doesn't wish t calculated pursuant to RCW 84.26, shall be d or transferor at the time of sale. (3) NEW OWNER(S) SIG	o continue, all ad ue and payable by	ditiona	al tax	A MINIMUM OF \$10.00 IS DUE *SEE INSTRUCT	IN FEE(S) AND/OR TAX
	nature				
Print name Prin	it name				
<b>8</b> I CERTIFY UNDER PENALTY OF PERJURY TI	HAT THE FOREGO	ING IS	TRUE		
Signature of grantor or agent				Signature of grantee or agent	<u></u>
Name (print)				Name (print)	
Date & city of signing	which is pupieket	lo hi -	0nf:	Date & city of signing	a maximum tarm of five wares as here
Perjury in the second degree is a class C felony a fine in an amount fixed by the court of no To ask about the availability of this p				ement in a state correctional institution for oth such confinement and fine (RCW 9A.72. ormat for the visually impaired, please A Relay Service by calling 711.	
REV 84 0001a (9/23/21)				EASURER'S USE ONLY	COUNTY ASSESSOR



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

Only for sales in multiple location codes on or after January 1, 2020. This affidavit will not be accepted unless all areas on all pages are fully and accurately completed. This form is your receipt when stamped by cashier. *Please type or print*.

Check box if partial sale, indicate %	sold.			List percentage of ownership acquired next to each name.	
<b>1</b> Seller/Grantor				2 Buyer/Grantee	
Name				Name	
Mailing address					
City/state/zip				Mailing address City/state/zip	
Phone (including area code)				Phone (including area code)	
<b>3</b> Send all property tax correspondence to:	Sama as Duwar/	Crant		List all real and personal property tax Personal Assesse	ed
Send all property tax correspondence to: S	Same as Buyer/	Grante	ee	parcel account numbers property? value(s	s)
Mailing address					
City/state/zip					
<b>4</b> Street address of property This property is located in Check box if any of the listed parcels are bein Legal description of property (if you need more			other	unincorporated locations please select your county) parcel, are part of a boundary line adjustment or parcels being mer neet to each page of the affidavit).	rged.
5				7	
5				7 List all personal property (tangible and intangible) included in seprice.	elling
Enter any additional codes (see back of last page for instructions)					
Was the seller receiving a property tax exempti under RCW 84.36, 84.37, or 84.38 (nonprofit or citizen or disabled person, homeowner with lim	on or deferral g., senior iited income)?	Yes	No	If claiming an exemption, list WAC number and reason for exemption	ion.
Is this property predominately used for timber under RCW 84.34 and 84.33) or agriculture (as under RCW 84.34.020) and will continue in its of If yes and the entire transfer involves parcels w classifications, complete the predominate use of (see instructions).	classified urrent use? ith different	Yes	No	WAC number (section/subsection) Reason for exemption	
<b>6</b> Is this property designated as forest land pe	r RCW 84.33?	Yes	No	Type of document	
Is this property classified as current use (open s and agricultural, or timber) land per RCW 84.34		Yes	No	Date of document	
Is this property receiving special valuation as his				Gross selling price	
property per RCW 84.26?		Yes	No	*Personal property (deduct)	
If any answers are yes, complete as instructed k (1) NOTICE OF CONTINUANCE (FOREST LAND C		(F)		Exemption claimed (deduct)	
NEW OWNER(S): To continue the current design	nation as forest	land		Taxable selling price	
or classification as current use (open space, fart timber) land, you must sign on (3) below. The o			then	Excise tax: state	
determine if the land transferred continues to c	ualify and will i	indicat	te	Local	
by signing below. If the land no longer qualifies continue the designation or classification, it will				*Delinguent interest: state	
compensating or additional taxes will be due ar or transferor at the time of sale (RCW 84.33.140				Local	
signing (3) below, you may contact your local co				*Delinquent penalty	
information.				Subtotal	
This land: does does not quali	fy for continuar	nce.		*State technology fee	
Deputy assessor signature	Date			Affidavit processing fee	
(2) NOTICE OF COMPLIANCE (HISTORIC PROPER				Total due	
NEW OWNER(S): To continue special valuation a (3) below. If the new owner(s) doesn't wish to o calculated pursuant to RCW 84.26, shall be due or transferor at the time of sale.	continue, all ad and payable by	ditiona	al tax	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS	x
(3) NEW OWNER(S) SIGN/	AIURÉ				
Signature Signat	ure				
Print name Print r	name				
<b>8</b> I CERTIFY UNDER PENALTY OF PERJURY THA	T THE FOREGO	ING 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	
rjury in the second degree is a class C felony wh a fine in an amount fixed by the court of not	nch is punishab more than \$10,	le by c 000. o	confin r by b	ement in a state correctional institution for a maximum term of five oth such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021	year (1)(c

Perjury in the second degree is a class C felony which is punishable by confinement in a state correctional institution for a maximum term of five years, or by a fine in an amount fixed by the court of not more than \$10,000, or by both such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)). To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

THIS SPACE TREASURER'S USE ONLY

DEPARTMENT OF REVENUE



# **Real Estate Excise Tax Affidavit** (RCW 82.45 WAC 458-61A) Only for sales in multiple location codes on or after January 1, 2020.

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

	sold.			
<b>1 Seller/Grantor</b> Name				<b>2 Buyer/Grantee</b> Name
Mailing address				Mailing address
City/state/zip				City/state/zip
Phone (including area code)				Phone (including area code)
<b>3</b> Send all property tax correspondence to: San Name	me as Buyer/	Grante	ee	List all real and personal property tax Personal Assessed parcel account numbers property? value(s)
Mailing address City/state/zip				
<b>4</b> Street address of property				
This property is located in Check box if any of the listed parcels are being Legal description of property (if you need more sp			other	unincorporated locations please select your county) parcel, are part of a boundary line adjustment or parcels being merged. eet to each page of the affidavit).
5				<b>7</b> List all personal property (tangible and intangible) included in selling
Inter any additional codes see back of last page for instructions)				price.
Nas the seller receiving a property tax exemptior under RCW 84.36, 84.37, or 84.38 (nonprofit org. itizen or disabled person, homeowner with limit s this property predominately used for timber (a:	, senior ed income)?	Yes	No	If claiming an exemption, list WAC number and reason for exemption. WAC number (section/subsection)
Inder RCW 84.34 and 84.33) or agriculture (as cla Inder RCW 84.34.020) and will continue in its cur f yes <u>and</u> the entire transfer involves parcels with lassifications, complete the predominate use cal	nssified Trent use? In <b>different</b>	Yes	No	Reason for exemption
<ul> <li>see instructions).</li> <li>5 Is this property designated as forest land per R</li> </ul>	CW 04 222			
Is this property designated as forest land per R s this property classified as current use (open spa		Yes	No	Type of document
and agricultural, or timber) land per RCW 84.34?		Yes	No	Date of document
s this property receiving special valuation as histo	orical	Vee	Nia	Gross selling price *Personal property (deduct)
property per RCW 84.26? f any answers are yes, complete as instructed bel	o	Yes	No	Exemption claimed (deduct)
1) NOTICE OF CONTINUANCE (FOREST LAND OR		E)		Taxable selling price
NEW OWNER(S): To continue the current designat or classification as current use (open space, farm imber) land, <b>you must sign on (3) below</b> . The cou	and agricultu unty assessor	re, or must		Excise tax: state
determine if the land transferred continues to qua by signing below. If the land no longer qualifies or				Local
continue the designation or classification, it will b	e removed ar	nd the		*Delinquent interest: state
compensating or additional taxes will be due and or transferor at the time of sale (RCW 84.33.140 c				Local
igning (3) below, you may contact your local cou nformation.	nty assessor f	or mo	re	*Delinquent penalty
This land: does does not qualify	for continuar	ice.		Subtotal
· ·				*State technology fee
Deputy assessor signature Dat	-			Affidavit processing fee
2) NOTICE OF COMPLIANCE (HISTORIC PROPERT IEW OWNER(S): To continue special valuation as	historic prope			Total due
3) below. If the new owner(s) doesn't wish to co calculated pursuant to RCW 84.26, shall be due ar or transferor at the time of sale.	ntinue, all ad	ditiona	al tax	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
(3) NEW OWNER(S) SIGNAT	URE			
Signature Signatur	e			
Print name Print name	me			
		NG IS		AND CORRECT Signature of grantee or agent
B I CERTIFY UNDER PENALTY OF PERJURY THAT				
Signature of grantor or agent				Name (print)

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TAXPAYER

# Multiple Location Codes Worksheet

Use this worksheet to calculate state and local real estate excise tax (REET) per county, when the sale includes parcels in two or more location codes. Include all the parcels within the entire transaction on this worksheet.

Skip to step 3 if the predominant use for the sale is agriculture or timber land. For assistance in determining predominant use, see ETA 3215 and the predominate use calculator at dor.wa.gov/REET.

This worksheet must be provided to each county with a separate affidavit for each county in which property is located.

## Step 1: Calculate the taxable selling price for entire transaction

Gross selling price	
Personal property (deduct)	
Exemption claimed (deduct)	
Total taxable selling price (A)	

# Step 2: Calculate the total state REET

Amount \* rate = tax due

	Amount	Rate	Tax due
Portion of taxable selling price less than \$500,000.01 at 1.1%		0.0110	
Portion of taxable selling price from \$500,000.01 to \$1,500,000.00 at 1.28%		0.0128	
Portion of taxable selling price from \$1,500,000.01 to \$3,000,000.00 at 2.75%		0.0275	
Portion of taxable selling price above \$3,000,000 at 3.0%		0.0300	

## Step 3: Calculate the state REET and local REET per parcel

Begin by listing the parcel number and taxable selling price for each. Then fill out the table from left to right for each parcel.

Parcel number	Taxable selling price for this parcel (C)	Percentage of sale for this parcel (D) Divide the taxable selling price per parcel by the total taxable selling price. C/A=D	State REET Multiply the total state REET by the percentage of sale for this parcel. B*D	Location code Type the code, city, or if you are outside city limits, type the county. For example, Whatcom" County."	County where parcel is located	Local rate (E)	Local REET C*E

## Total state REET

**Total local REET** 

Total state REET (B)

### Step 4: Calculate the state REET and local REET per county

Submit one affidavit per county using the state and local amounts determined below. Enter these amounts in section 7 of the affidavits.

County name	State REET Add the state REET amounts from the state REET tax column above for all the locations within the county.	Local REET Add the local REET amounts from the local REET tax column above for all the locations within the county.

Total local REET

# 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/REET. This affidavit must be fully and accurately completed. If it is not, the county has the authority to reject the affidavit. See WAC 458-61A-303(6)

#### Section 1:

If the sale involves property in only one location, use the Single 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 exactly as listed on the legal conveyance document including the method of holding title. Attach additional page if necessary to fully list all grantors.

### Section 2:

Enter the name(s) of buyer/grantee exactly as listed on the legal conveyance document including the method of holding title. List the percentage acquired after each name. Attach additional page if necessary to fully list all grantees.

### 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.

28 - Chemicals

industries

products

• Enter the legal description of the property. Attach an additional page if necessary.

#### Section 5:

Enter the appropriate land use code for the property. Please list all codes that apply on the lines provided in section 5. See WAC 458-53-030(5) for a complete list.

26 - Paper and allied products

29 - Petroleum refining and related

31 - Leather and leather products

34 - Fabricated metal products

35 - Professional scientific and

watches/clocks manufacturing

53 - Retail Trade - general

Primary metal industries

and optical goods;

(restaurants, bars)

properties

30 - Rubber and miscellaneous plastic

32 - Stone, clay and glass products 33 -

controlling instruments; photographic

39 - Miscellaneous manufacturing 50 -

Condominiums-other than residential

merchandise 54 - Retail Trade - food

58 - Retail trade - eating & drinking

59 - Tenant occupied, commercial

64 - Repair services

65 - Professional services

71 - Cultural activities/nature

75 - Resorts and group camps

81 - Agriculture (not in current use)

74 - Recreational activities

80 - Water or mineral right

83 - Agriculture current use

87 - Sale of Standing Timber

88 - Forest land designated

95 - Timberland classified

86 - Marijuana grow operations

91 - Undeveloped Land (land only)

94 - Open space land RCW 84.34

96 - Improvements on leased land

(medical, dental, etc.)

(golf courses, etc.)

exhibitions

RCW 84.34

RCW 84.33

RCW 84.34

9 - Land with mobile home

- 10 Land with new building 27 Printing and publishing
- 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

24 - Lumber and wood products

(except furniture)

25 - Furniture and fixtures

- 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 and the county assessor has signed that the land does qualify for continuance in the Notice of Continuance in Section 6. See ETA 3215 for additional information. If the entire sale involves multiple parcels in which one or more parcel(s) is classified as above and one or more parcel(s) is not included in these classifications, you must complete the predominate use worksheet which can be found at dor.wa.gov/REET. The predominate use worksheet must be completed prior to completing the multiple location codes worksheet to determine the correct tax rate for the entire sale and both worksheets must be submitted with each affidavit.

#### 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: (Complete the Multiple Location Codes Worksheet before completing this section)

- 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/REET.
- 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.

## • Calculate the state excise tax:

# **Instructions Continued**

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 for completing the Multiple Location Codes Worksheet:

#### Step 1: Calculate the taxable selling price for the entire transaction

- 1. Enter the total gross selling price for the entire transaction.
- 2. Enter the personal property deduction for the entire transaction.
- 3. Enter the amount of exemption claimed for the entire transaction.
- 4. Subtract personal property and exemption claimed from the gross selling price; enter the difference in Total Taxable Selling Price (Box A).

#### Step 2: Calculate the total state REET

- 1. Enter the sale amount that falls within the specific threshold in the Amount column.
- 2. Multiply the amount for each threshold by the state rate, enter the results in the Tax Due column.
- 3. Enter the total of the Tax Due column in Total State REET Tax (Box B).

**Example:** This is how the state REET would be calculated on a sale totaling \$1,600,000:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Тах
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	Тах
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			

#### Step 3: Calculate the state REET and local REET per parcel

1. Enter the parcel number.

2. Enter the taxable selling price for the parcel number (Box C)

3. Divide the taxable selling price per parcel (Box C) by the total selling price from Box A in step 1; enter this number (Box D).

4. Multiply Box B from step 2 by the number from step 3 (Box D). This is the state REET for the parcel.

5. Enter the location code for the parcel. Enter the county where the parcel is located.

7. Multiply the taxable selling price (Box C) by the local rate (Box E)

8. Repeat steps 1-7 for each parcel

9. Enter the totals for the state REET and the local REET. The state REET total should equal the total state REET in step 2

#### Step 4: Calculate the state and local REET per county

1. Enter the county name.

2. Total the state REET amounts for all the parcels from Step 3 for the county selected. Enter the total state REET amounts for that county.

3. Total the local REET amounts for all the parcels from Step 3 for the county selected. Enter the total local REET amount for that county.

4. Repeat for each county listed in step 3.

5. Enter the amount of state and local tax per county on section 7 of the affidavit. A separate affidavit and a copy of the worksheet must be submitted for each county.

- 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 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.
- Real Estate Excise Tax is a specific lien on the property. The filing of the affidavit may result in a lien on the parcel(s) involved in the transfer if the proper tax is not paid at the time of transfer. RCW 82.45.070.

#### Audit:

All transactions are subject to audit by the Department of Revenue. An audit will confirm the proper amount of tax was paid and that any claim for exemption is valid. Failure to provide documentation as requested may result in the denial of any exemptions claimed and the assessment of additional tax with applicable interest and penalties. WAC 458-61A-301(9)

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 mus be managed 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.