

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

Only for sales in multiple location codes on or after January 1, 2023

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.

2 Buyer/Grantee

	_		_
N	а	m	е

Mailing address

1 Seller/Grantor

City/state/zip

Name

Phone (including area code)

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

List percentage of ownership acquired next to each name.

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		7 List all personal property (tangible and intangible) included in selling		
Enter any additional codes (see back of last page for inst	tructions)			price.
Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior		Yes	No	If claiming an exemption, list WAC number and reason for exemption.
Is this property predominate under RCW 84.34 and 84.33)	ly used for timber (as classified or agriculture (as classified vill continue in its current use? r involves parcels with	163	140	WAC number (section/subsection) Reason for exemption
calculator (see instructions)		Yes	No —	
6 Is this property designated	d as forest land per RCW 84.33?	Yes	No	Type of document
Is this property classified as cand agricultural, or timber) la	current use (open space, farm and per RCW 84.34?	Yes	No	Date of document
Is this property receiving spe	cial valuation as historical			Gross selling price
property per RCW 84.26?		Yes	No	*Personal property (deduct)
If any answers are yes, comp	lete as instructed below.			Exemption claimed (deduct)
• •	E (FOREST LAND OR CURRENT US the current designation as forest	•		Taxable selling price
` '	e (open space, farm and agricultu			Excise tax: state
, ,,	on (3) below. The county assessor			
	rred continues to qualify and will no longer qualifies or you do not we will a continuate to the continuation of the continuat		е	Local
, , ,	classification, it will be removed a			*Delinquent interest: state
, 0	axes will be due and payable by the			Local
	ale (RCW 84.33.140 or 84.34.108) ontact your local county assessor f			*Delinguent penalty
information.	,			, , ,
This land: does	does not qualify for continuar	nce.		Subtotal
			_	*State technology fee
Deputy assessor signature	Date			Affidavit processing fee
(2) NOTICE OF COMPLIANCE	(HISTORIC PROPERTY)			Total due

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX SEE INSTRUCTIONS

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

 $oldsymbol{8}$ 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 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)).

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REV 84 0001a (09/08/22)

1 Seller/Grantor

Name

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2 Buyer/Grantee

Name

Check box if partial sale, indicate %

sold.

List percentage of ownership acquired next to each name.

Same all property tax correspondence to: Same as Buyer/Grantee Same as Buyer/Grantee List all real and personal property tax personal property? Street address of property Street address of prope					
Assessed all property tax correspondence to: Same as Buyer/Grantee List all real and personal property tax property and address shall be address and payable by the seller transfer or state to the office of some time of sale. 2) NONCIC OF COMPLIANCE (PISTORIC PROPERTY) Signature Signature Print name Print name Print name Print name Signature Signature of grantee or agent Shall be address of property signature of grantee or agent Shall be address shall be addressed payable by the seller transferred or agent Signature of grantee or agent Shall be addressed payable by the seller transferred or agent Signature of grantee or agent Shall be addressed payable by the seller transferred or agent Signature of grantee or agent Shall be addressed payable by the seller transferred or agent Signatur	Mailing address			Mailing address	
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Gross selling price sthis property receiving special valuation as historical property per RCW \$4.267 Yes No	s this property classified as current use (open space, farm	Voc	No	Date of document	
#Personal property (deduct) # Personal property (deduct) # Exemption claimed (deduct) # Taxable selling price # Excise tax: state # Taxable selling price # Excise tax: state # Excise tax: state # December of 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 by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the ompensating 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 gigning (3) below, you may contact your local county assessor for more information. # Delinquent interest: state # Delinquent interest: state # Delinquent penalty # State technology fee # Affidavit processing fee # Affidavit p		103	110	Gross selling	orice
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ury 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 find in an amount fived by the sourt of not more than \$10,000, or by both such confinement and find (PCW 0A 77,020 and PCW 0A 20,021(1))	a fina in an amount fixed by the court of not more than C	10 000 -	r h. h	ath such confinement and fine (DCM 04.72	020 0000 00 20 024/4

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)).

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COUNTY ASSESSOR THIS SPACE TREASURER'S USE ONLY



1 Seller/Grantor

Name

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

Only for sales in multiple location codes on or after January 1, 2023

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*.

2 Buyer/Grantee

Name

Check box if partial sale, indicate %

sold.

List percentage of ownership acquired next to each name.

Mailing address					Mailing address	
City/state/zip Phone (including area code)					City/state/zip	
mone (merdanig area code)					Phone (including area code)	
3 Send all property tax correspon Name	nd all property tax correspondence to: Same as Buyer/Grantee			е	List all real and personal property tax Personal Assess parcel account numbers property? value	
Mailing address City/state/zip						
4 Street address of property This property is located in Check box if any of the listed pa Legal description of property (if yo				other	inincorporated locations please select your county) parcel, are part of a boundary line adjustment or parcels being me eet to each page of the affidavit).	erged
5 Enter any additional codes					7 List all personal property (tangible and intangible) included in price.	sellin
see back of last page for instruction	ons)					
Nas the seller receiving a propert under RCW 84.36, 84.37, or 84.38 citizen or disabled person, homeo	(nonprofit o wner with li	org., senior mited income)?	Yes	No	If claiming an exemption, list WAC number and reason for exemp WAC number (section/subsection)	ition.
s this property predominately use under RCW 84.34 and 84.33) or agunder RCW 84.34.020) and will co f yes and the entire transfer involvables in the predominate of th	griculture (as ntinue in its ves parcels v	classified current use? with different	Vas	No	Reason for exemption	
see instructions).			Yes	No		
Is this property designated as f	·		Yes	No	Type of document	
s this property classified as currer and agricultural, or timber) land p			Yes	No	Date of document	
s this property receiving special v	aluation as h	nistorical			Gross selling price	
property per RCW 84.26?			Yes	No	*Personal property (deduct)	
f any answers are yes, complete a					Exemption claimed (deduct)	
 NOTICE OF CONTINUANCE (FO NEW OWNER(S): To continue the or 					Taxable selling price	
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Print name	Print	name				
B I CERTIFY UNDER PENALTY OF I	PERJURY TH	AT 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						

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REV 84 0001a (09/08/22)

THIS SPACE TREASURER'S USE ONLY

DEPARTMENT OF REVENUE



1 Seller/Grantor

Name

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

Only for sales in multiple location codes on or after January 1, 2023.

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.

2 Buyer/Grantee

Name

Check box if partial sale, indicate %

sold.

List percentage of ownership acquired next to each 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 Buyer/Grantee			List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)	
Name						
Mailing address						
City/state/zip						
Street address of property his property is located in		(for u	unincorporated locations please select you	r county)		
Check box if any of the listed parcels are being segregated freegal description of property (if you need more space, attach a				ent or parcels	being merged.	
egal description of property (ii you need more space, attach a	Sepuri	acc 511	cet to each page of the amading.			
_						
•			7 List all personal property (tangible and price.	intangible) inc	luded in selling	
nter any additional codes see back of last page for instructions)						
Vas the seller receiving a property tax exemption or deferral nder RCW 84.36, 84.37, or 84.38 (nonprofit org., senior itizen or disabled person, homeowner with limited income)?	Yes	No	If claiming an exemption, list WAC number	r and reason fo	or exemption.	
s this property predominately used for timber (as classified inder RCW 84.34 and 84.33) or agriculture (as classified inder RCW 84.34.020) and will continue in its current use? If yes and the entire transfer involves parcels with different			WAC number (section/subsection) Reason for exemption			
lassifications, complete the predominate use calculator see instructions).	Yes	No				
Is this property designated as forest land per RCW 84.33?	Yes	No	Type of document			
this property classified as current use (open space, farm			Date of document			
nd agricultural, or timber) land per RCW 84.34?	Yes	No	Gross selling	orice		
this property receiving special valuation as historical roperty per RCW 84.26?	Yes	No	*Personal property (dec	duct)		
any answers are yes, complete as instructed below.			Exemption claimed (dec	duct)		
L) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT US			Taxable selling i	orice		
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(3) NEW OWNER(S) SIGNATURE						
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Signature of grantor or agent			Signature of grantee or agent			
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Name (print)						

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)).

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TAXPAYER THIS SPACE TREASURER'S USE ONLY REV 84 0001a (09/08/22)

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

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

Step 2: Calculate the total state REET

Amount * rate = tax due

	Amount	Rate	Tax due
Portion of taxable selling price less than \$525,000.01 at 1.1%		0.0110	
Portion of taxable selling price from \$525,000.01 to \$1,525,000.00 at 1.28%		0.0128	
Portion of taxable selling price from \$1,525,000.01 to \$3,025,000.00 at 2.75%		0.0275	
Portion of taxable selling price above \$3,025,000 at 3.0%		0.0300	

Total state REET (B)

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	Multiply the total state REET by the percentage of sale for this parcel.	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

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

Total state REET

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.
- 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.

9 - Land with mobile home10 - Land with new building11 - Household, single family units12 - Multiple family residence(2-4 Units)

13 - Multiple family residence (5+ Units)

14 - Residential condominiums

15 - Mobile home parks or courts16 - 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

26 - Paper and allied products

27 - Printing and publishing

28 - Chemicals

29 - Petroleum refining and related industries

30 - Rubber and miscellaneous plastic products

31 - Leather and leather products

32 - Stone, clay and glass products 33 -

Primary metal industries

34 - Fabricated metal products

35 - Professional scientific and

controlling instruments; photographic and optical goods;

watches/clocks manufacturing

39 - Miscellaneous manufacturing 50 - Condominiums-other than residential

53 - Retail Trade - general

merchandise 54 - Retail Trade - food

58 - Retail trade - eating & drinking (restaurants, bars)

59 - Tenant occupied, commercial properties

64 - Repair services

65 - Professional services (medical, dental, etc.)

71 - Cultural activities/nature exhibitions

74 - Recreational activities (golf courses, etc.)

75 - Resorts and group camps

80 - Water or mineral right

81 - Agriculture (not in current use)

83 - Agriculture current use

RCW 84.34

86 - Cannabis grow operations

87 - Sale of Standing Timber

88 - Forest land designated

RCW 84.33

91 - Undeveloped Land (land only)

94 - Open space land RCW 84.34

95 - Timberland classified

RCW 84.34

96 - Improvements on leased land

• 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.

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 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	Tax
0 to \$525,000	525,000	1.1%	5,775
525,000.01 – 1,525,000	1,000,000	1.28%	12,800
1,525,000.01 to 3,025,000	75,000	2.75%	2,062.50
3,025,000.01 and above	0	3.0%	0
Totals	\$1,600,000		\$20,637.50

Calculate the state excise tax due using this chart:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Tax
0 to \$525,000		1.1%	
525,000.01 – 1,525,000		1.28%	
1,525,000.01 to 3,025,000		2.75%	
3,025,000.01 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.