### Real Estate Excise Tax Affidavit

**Form 84 0001a**

**City/state/zip ______________________________________________**

**Name _____________________________________________________**

**Phone (including area code) __________________________________**

**List all real and personal property tax parcel account numbers**

<table>
<thead>
<tr>
<th>Personal property?</th>
<th>Assessed value(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Legal description of property (if you need more space, attach a separate sheet to each page of the affidavit).**

**Street address of property __________________________________**

**Print name ___________________________**

**Signature of grantor or agent __________________________**

**Reason for exemption**

<table>
<thead>
<tr>
<th>Type of document</th>
<th>Date of document</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross selling price</td>
<td></td>
</tr>
<tr>
<td>*Personal property (deduct)</td>
<td></td>
</tr>
<tr>
<td>Exemption claimed (deduct)</td>
<td></td>
</tr>
<tr>
<td>Taxable selling price</td>
<td></td>
</tr>
<tr>
<td>Excise tax: state</td>
<td></td>
</tr>
<tr>
<td>Less than $525,000.01 at 1.1%</td>
<td></td>
</tr>
<tr>
<td>From $525,000.01 to $1,525,000 at 1.28%</td>
<td></td>
</tr>
<tr>
<td>From $1,525,000.01 to $3,025,000 at 2.75%</td>
<td></td>
</tr>
<tr>
<td>Above $3,025,000 at 3%</td>
<td></td>
</tr>
<tr>
<td>Agricultural and timberland at 1.28%</td>
<td></td>
</tr>
<tr>
<td>Total excise tax: state</td>
<td></td>
</tr>
<tr>
<td>Local</td>
<td></td>
</tr>
<tr>
<td>*Delinquent interest: state</td>
<td></td>
</tr>
<tr>
<td>Local</td>
<td></td>
</tr>
<tr>
<td>*Delinquent penalty</td>
<td></td>
</tr>
<tr>
<td>Subtotal</td>
<td></td>
</tr>
<tr>
<td>*State technology fee</td>
<td></td>
</tr>
<tr>
<td>Affidavit processing fee</td>
<td></td>
</tr>
<tr>
<td>Total due</td>
<td></td>
</tr>
</tbody>
</table>

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

**Licensed agent must sign**

**Deputy assessor signature ___________________________**

**Date ___________________________**

<table>
<thead>
<tr>
<th>(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEW OWNER(S): To continue special valuation as historic property, sign (3) below.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(3) NEW OWNER(S) SIGNATURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>___________________________</td>
</tr>
</tbody>
</table>

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

**Print on legal size paper.**

Page 1 of 6
**Real Estate Excise Tax Affidavit**

**RCW 82.45 WAC 458-61A**

Only for sales in a single location code 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.

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**

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. **Location code**
   - **Enter any additional codes**
   - **(see back of last page for instructions)**

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

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

8. **Is this property receiving special valuation as historical property per RCW 84.26?**
   - **Yes**
   - **No**

9. **If any answers are yes, complete as instructed below.**

   - **(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)**
     - **NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm, agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine 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 compensating or additional taxes will be due and payable by the seller or transferor at the time of sale (RCW 84.33.140 or 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.**
     
     - **This land: does**
     - **does not qualify for**

     - **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**

     - **Print name**

10. **(4) List all real and personal property tax parcel account numbers**

11. **Reason for exemption**

12. **WAC number and reason for exemption.**

13. **Reason for exemption**

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

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

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

17. **(6) Enter any additional codes.**

18. **(7) Enter any additional codes.**

---

**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.20.021(1)(c)).

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

For single location code 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.

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

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 Location code
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 designated as forest land per RCW 84.33? ☐ Yes ☐ No

Is this property classified as current use (open space, farm or 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)

NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine 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 compensating or additional taxes will be due and payable by the seller or transferee 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.

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) does not wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferee at the time of sale.

(3) NEW OWNER(S) SIGNATURE

Signature ____________________________
Print name ____________________________

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

Signature of grantor or agent ____________________________
Name (print) ____________________________ Date & city of signing ____________________________

Signature of grantee or agent ____________________________
Name (print) ____________________________

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 WAC 9A.20.021(1)(c)).

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REV 84 0001a (12/1/22)

THIS SPACE TREASURER’S USE ONLY

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

Only for sales in a single location code 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.

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 location is located in the county of ________________ (for unincorporated locations please select your county) ________________________________

Legal description of property (if you need more space, attach a separate sheet to each page of the affidavit).

5 Location code

Enter any additional codes ____________________________________

(see back of last page for instructions)

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

Is this property classified as current use (open space, farm, or 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)

NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm, agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine 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 compensating or additional taxes will be due and payable by the seller or transferor at the time of sale (RCW 84.33.140 or 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

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) does not 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 __________________________

Print name __________________________

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

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

WAC number (section/subsection) __________________________

Type of document __________________________

Date of document __________________________

Gross selling price __________________________

*Personal property (deduct) __________________________

Exemption claimed (deduct) __________________________

Taxable selling price __________________________

Excise tax: state __________________________

Less than $525,000.01 at 1.1% __________________________

From $525,000.01 to $1,525,000 at 2.75% __________________________

Above $1,525,000.10 at 2.75% __________________________

Total excise tax: state __________________________

Local __________________________

*Delinquent interest: state __________________________

Local __________________________

*Delinquent penalty __________________________

Subtotal __________________________

*State technology fee __________________________

Affidavit processing fee __________________________

Total due __________________________

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

Signature of grantor __________________________

Name (print) __________________________

Date & city of signing __________________________

Signature of grantee __________________________

Name (print) __________________________

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 (12/1/22) THIS SPACE TREASURER'S USE ONLY

TAXPAYER

Print on legal size paper.
### 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 more than one location code, use the Multiple Location Real Estate Excise Tax Affidavit.
- If the 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 grantees.

#### 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.
- Check if the seller was receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit or governmental).
- Enter the type of document (quit claim deed, statutory warranty deed, etc.), and date of document (MM/DD/YYYY).
- Check 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 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.

#### 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 legal description of the property. Attach an additional page if necessary.
- Enter the tax parcel number and current assessed value for real and personal property being conveyed in this county.
- 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.
- 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.

#### Section 6:
- Indicate whether the property is designated as forest land per chapter 84.33 RCW, classified as current use (open space, farm, agricultural, or timber) per chapter 84.34 RCW, or receiving special valuation as historic property per chapter 84.26 RCW.

#### Section 7:
- List personal property included in the selling price of the real property. For example, include tangible (furniture, equipment, etc.) and intangible (goodwill, agreement not to compete, etc.).
- Use Tax is due on personal property purchased without payment of the sales tax. Report use tax on your Combined Excise Tax Return or a Consumer Use Tax Return, both available at dor.wa.gov.
- If you are claiming a tax exemption, cite the specific Washington Administrative Code (WAC) number, section and subsection and provide a brief explanation. Most tax exemptions require specific documentation. Refer to the appropriate WAC to determine documentation requirements. WAC 458-61A is available online at dor.wa.gov/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.
- 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 would be calculated on a sale totaling $1,600,000:

<table>
<thead>
<tr>
<th>Threshold</th>
<th>Amount within threshold</th>
<th>State rate</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to $525,000</td>
<td>525,000</td>
<td>1.1%</td>
<td>5,775</td>
</tr>
<tr>
<td>525,000.01 – 1,525,000</td>
<td>1,000,000</td>
<td>1.28%</td>
<td>12,800</td>
</tr>
<tr>
<td>1,525,000.01 to 3,025,000</td>
<td>75,000</td>
<td>2.75%</td>
<td>2,062.50</td>
</tr>
<tr>
<td>3,025,000.01 and above</td>
<td>0</td>
<td>3.0%</td>
<td>0</td>
</tr>
<tr>
<td>Totals $1,600,000</td>
<td></td>
<td></td>
<td>$20,637.50</td>
</tr>
</tbody>
</table>

Calculate the state excise tax due using this chart:

<table>
<thead>
<tr>
<th>Threshold</th>
<th>Amount within threshold</th>
<th>State rate</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to $525,000</td>
<td>525,000</td>
<td>1.1%</td>
<td></td>
</tr>
<tr>
<td>525,000.01 – 1,525,000</td>
<td>1,000,000</td>
<td>1.28%</td>
<td></td>
</tr>
<tr>
<td>1,525,000.01 to 3,025,000</td>
<td>75,000</td>
<td>2.75%</td>
<td></td>
</tr>
<tr>
<td>3,025,000.01 and above</td>
<td>0</td>
<td>3.0%</td>
<td></td>
</tr>
<tr>
<td>Totals</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter the total tax due amount on the Excise Tax: State line.

• Enter the local tax due due. This rate is based on the location in which the property is located. A list of local rates can be found at dor.wa.gov/REET.

• 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 must be maintained for a minimum of four years from date of sale. (RCW 82.45.100)

Ruling requests:
You may request a ruling on the taxability of the property transfer. Go to our website at dor.wa.gov/rulings or fax your request to 360-705-6655.

Where to send completed forms:
Completed forms must be submitted to the County Treasurer’s or Recorder’s Office where the property is located.