

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

Only for sales in multiple location codes on or after February 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, ind	icate % sold.		List <sub>I</sub>	percentage of ownership acquired next to eac	h name.
Seller/Grantor				<b>2</b> Buyer/Grantee	
Name				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 corres <sub>i</sub> Name	oondence to: Same as Buyer,	/Grant	ee		Personal Assessed roperty? value(s)
Mailing address					
			nother	unincorporated locations please select your c parcel, are part of a boundary line adjustmen eet to each page of the affidavit).	
5				7 List all personal property (tangible and int	angible) included in selling
Enter any additional codes see back of last page for instru	uctions)			price.	
Nas the seller receiving a prop	erty tax exemption or deferral .38 (nonprofit org., senior neowner with limited income)? used for timber (as classified r agriculture (as classified l continue in its current use? nvolves parcels with		-	If claiming an exemption, list WAC number a WAC number (section/subsection) Reason for exemption	nd reason for exemption.
calculator (see instructions).		Yes	No		
<b>5</b> Is this property designated	•	Yes	No	Type of document	
s this property classified as cu and agricultural, or timber) lan		Yes	No	Date of document	
s this property receiving specia	al valuation as historical			Gross selling pri	
property per RCW 84.26?		Yes	No	*Personal property (deduc	
f any answers are yes, complet 1) NOTICE OF CONTINUANCE	e as instructed below. (FOREST LAND OR CURRENT U	SF)		Exemption claimed (deduc Taxable selling pri	
NEW OWNER(S): To continue t	ne current designation as forest	land		Excise tax: sta	
	(open space, farm and agricultu (3) below. The county assesso			EXCISE IdX. SId	le
letermine if the land transferr	ed continues to qualify and will	indicat	te		
	longer qualifies or you do not ssification, it will be removed a			Loc *Delinguent interest: sta	
compensating or additional tax	es will be due and payable by t	he sell	er	·	
	e (RCW 84.33.140 or 84.34.108) tact your local county assessor				
nformation.	and your rotal county assessor			*Delinquent penal	
This land: does	does not qualify for continua	nce.		Subtot	
Deputy assessor signature	Date			*State technology fee	
2) NOTICE OF COMPLIANCE (H				Affidavit processing fo Total di	
<b>3) below</b> . If the new owner(s) calculated pursuant to RCW 84 or transferor at the time of sale	pecial valuation as historic prop doesn't wish to continue, all ac .26, shall be due and payable b e. DWNER(S) SIGNATURE	dition	al tax	A MINIMUM OF \$10.00 IS DUE IN *SEE INSTRUCTIO	FEE(S) AND/OR TAX
	Signature				
Signature	Duint name				
• 	Print name				
Print name	DF PERJURY THAT THE FOREGO	ING IS	TRUE		
Print name B I CERTIFY UNDER PENALTY (			TRUE	AND CORRECT Signature of grantee or agent	
Print name <b>8 I CERTIFY UNDER PENALTY</b>	OF PERJURY THAT THE FOREGO		TRUE		

THIS SPACE TREASURER'S USE ONLY

COUNTY TREASURER



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

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Check box if partial sale, indicate %	sold.			List percentage of ownership acquired next to each name.
1 Seller/Grantor				2 Buyer/Grantee
Name				Name
Mailing address				
City/state/zip				Mailing address City/state/zip
Phone (including area code)				Phone (including area code)
<b>9</b> c		<b>C</b>		List all real and personal property tax Personal Assessed
<b>3</b> Send all property tax correspondence to: Sa Name	ame as Buyer/	Grante	ee	parcel account numbers property? value(s)
Mailing address City/state/zip				
4 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 state)			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
Enter any additional codes				price.
(see back of last page for instructions)				
Was the seller receiving a property tax exemptio under RCW 84.36, 84.37, or 84.38 (nonprofit org citizen or disabled person, homeowner with limi	n or deferral ., senior ted income)?	Yes	No	If claiming an exemption, list WAC number and reason for exemption.
s this property predominately used for timber (a under RCW 84.34 and 84.33) or agriculture (as cl under RCW 84.34.020) and will continue in its cu <b>f yes <u>and</u> the entire transfer involves parcels wit</b> classifications, complete the predominate use ca	assified rrent use? <b>h different</b>			WAC number (section/subsection) Reason for exemption
see instructions).		Yes	No	
<b>6</b> Is this property designated as forest land per	RCW 84.33?	Yes	No	Type of document
s this property classified as current use (open sp and agricultural, or timber) land per RCW 84.34?		Yes	No	Date of document
s this property receiving special valuation as his		163	NO	Gross selling price
property per RCW 84.26?		Yes	No	*Personal property (deduct)
f any answers are yes, complete as instructed be 1) NOTICE OF CONTINUANCE (FOREST LAND OF		-)		Exemption claimed (deduct)
NEW OWNER(S): To continue the current designation	ation as forest	land		Taxable selling price
or classification as current use (open space, farm timber) land, <b>you must sign on (3) below</b> . The co			then	Excise tax: state
determine if the land transferred continues to qu	ualify and will i	ndicat	te	Local
by signing below. If the land no longer qualifies c continue the designation or classification, it will				*Delinguent interest: state
compensating or additional taxes will be due and or transferor at the time of sale (RCW 84.33.140				Local
igning (3) below, you may contact your local cou				*Delinguent penalty
nformation.	<b>A</b>			Subtotal
his land: does does not qualify	/ for continuar	ice.		*State technology fee
	ite			Affidavit processing fee
2) NOTICE OF COMPLIANCE (HISTORIC PROPER IEW OWNER(S): To continue special valuation as		ortv <b>si</b>	ign	Total due
<b>3) below</b> . If the new owner(s) doesn't wish to co alculated pursuant to RCW 84.26, shall be due a or transferor at the time of sale.	ontinue, all ado	ditiona	al tax	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
(3) NEW OWNER(S) SIGNA	FURE			
ignature Signatu	re			
Print name Print na	ame			
9				
I CERTIFY UNDER PENALTY OF PERJURY THAT				
Signature of grantor or agent Name (print)				Signature of grantee or agent Name (print)
Date & city of signing				Date & city of signing
, , ,	ch is punishab	le bv c	confine	,
				ement in a state correctional institution for a maximum term of five years, oth such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)).
To ask about the availability of this public (TT	ication in an Y) users may	alterr use t	the W	ormat for the visually impaired, please call 360-705-6705. Teletype A Relay Service by calling 711.



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Check box if partial sale, indicate %	sold.			List percentage of ownership acquired next to each name.
<b>1 seller/Grantor</b> Name				<b>2 Buyer/Grantee</b> Name
Mailing address City/state/zip Phone (including area code)				Mailing address City/state/zip Phone (including area code)
<b>3</b> Send all property tax correspondence to: Name	Same as Buyer,	/Grante		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 be Legal description of property (if you need mor			other	unincorporated locations please select your county) parcel, are part of a boundary line adjustment or parcels being merged. leet to each page of the affidavit).
5				<b>7</b> List all personal property (tangible and intangible) included in selling price.
nter any additional codes see back of last page for instructions) /as the seller receiving a property tax exemp nder RCW 84.36, 84.37, or 84.38 (nonprofit itizen or disabled person, homeowner with li this property predominately used for timbe nder RCW 84.34 and 84.33) or agriculture (a nder RCW 84.34.020) and will continue in its yes and the entire transfer involves parcels lassifications, complete the predominate use see instructions).	org., senior imited income)? er (as classified is classified is current use? with different	Yes Yes	No	If claiming an exemption, list WAC number and reason for exemption. WAC number (section/subsection) Reason for exemption
Is this property designated as forest land p	oer RCW 84.33?	Yes	No	Type of document
s this property classified as current use (open				Date of document
nd agricultural, or timber) land per RCW 84.3		Yes	No	Gross selling price
s this property receiving special valuation as h roperty per RCW 84.26?	nistorical	Yes	No	*Personal property (deduct)
f any answers are yes, complete as instructed	l below.			Exemption claimed (deduct)
<ol> <li>NOTICE OF CONTINUANCE (FOREST LAND NEW OWNER(S): To continue the current design or classification as current use (open space, fa imber) land, you must sign on (3) below. The letermine if the land transferred continues to</li> </ol>	gnation as forest arm and agricultu e county assesson o qualify and will	land ire, or must indicat	te	Taxable selling price Excise tax: state
by signing below. If the land no longer qualifie continue the designation or classification, it w compensating or additional taxes will be due a by transferor at the time of sale (RCW 84.33.1	vill be removed a and payable by t	nd the he selle	er	Local *Delinquent interest: state Local
igning (3) below, you may contact your local				*Delinquent penalty
nformation.				Subtotal
his land: does does not qua	alify for continua	nce.		*State technology fee
eputy assessor signature	Date			Affidavit processing fee
2) NOTICE OF COMPLIANCE (HISTORIC PROP IEW OWNER(S): To continue special valuation 3) below. If the new owner(s) doesn't wish to alculated pursuant to RCW 84.26, shall be du r transferor at the time of sale. (3) NEW OWNER(S) SIGI	n as historic prop o continue, all ad ue and payable b	lditiona	al tax	Total due A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
	ature			
	t name			
	IAT THE FOREGO			AND CORRECT Signature of grantee or agent
<ul> <li>I CERTIFY UNDER PENALTY OF PERJURY TH Signature of grantor or agent</li></ul>				Name (print) Date & city of signing
Signature of grantor or agent Name (print) Date & city of signing			confin	Date & city of signing
Name (print) Date & city of signing <b>jury in the second degree</b> is a class C felony v a fine in an amount fixed by the court of no	which is punishat	ole by c ,000, o		



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

Washington State Form 84 0001a	This affidavit will not be a	accepte	ed un	des on or after February 1, 2023. less all areas on all pages are fully and red by cashier. <i>Please type or print.</i>	accurately co	mpleted.
Check box if partial sale, ind	icate % sold.			List percentage of ownership acquired	d next to each r	name.
<b>1 Seller/Grantor</b> Name				<b>2 Buyer/Grantee</b> Name		
Mailing address City/state/zip Phone (including area code)				Mailing address City/state/zip Phone (including area code)		
<b>3</b> Send all property tax corresp Name	oondence to: Same as Buyer	/Grante	ee	List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
Mailing address City/state/zip						
<b>4</b> Street address of property This property is located in			(for u	inincorporated locations please select you	ır county)	
				parcel, are part of a boundary line adjustn eet to each page of the affidavit).	nent or parcels	being merged.
5				<b>7</b> List all personal property (tangible and price.	intangible) inc	luded in selling
Enter any additional codes	untion c)			p		
(see back of last page for instru Was the seller receiving a prop under RCW 84.36, 84.37, or 84 citizen or disabled person, hom	erty tax exemption or deferral .38 (nonprofit org., senior neowner with limited income)?		No	If claiming an exemption, list WAC numbe WAC number (section/subsection)	er and reason fo	or exemption.
Is this property predominately under RCW 84.34 and 84.33) o under RCW 84.34.020) and will If yes <u>and</u> the entire transfer in classifications, complete the pr (see instructions).	r agriculture (as classified continue in its current use? volves parcels with different	Yes	No	Reason for exemption		
<b>6</b> Is this property designated a	as forest land per RCW 84 33?	Yes	No			
Is this property classified as cur				Type of document Date of document		
and agricultural, or timber) lan		Yes	No	Gross selling	price	
Is this property receiving specia property per RCW 84.26?	al valuation as historical	Yes	No	*Personal property (de		
If any answers are yes, complet	e as instructed below.		-	Exemption claimed (de	duct)	
(1) NOTICE OF CONTINUANCE	(FOREST LAND OR CURRENT U			Taxable selling	price	
NEW OWNER(S): To continue th or classification as current use timber) land, <b>you must sign on</b>	(open space, farm and agricult (3) below. The county assesso	ure, or or must		Excise tax:	state	
determine if the land transferre by signing below. If the land no	· ·				Local	
continue the designation or cla compensating or additional tax			۶r	*Delinquent interest:	state	
or transferor at the time of sale	e (RCW 84.33.140 or 84.34.108	). Prior	to		Local	
signing (3) below, you may con information.	tact your local county assessor	tor mo	re	*Delinquent pe	nalty	
This land: does	does not qualify for continua	ince.			ototal	
				*State technolog		
Deputy assessor signature	Date			Affidavit processin	g fee	

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)

NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

Signature	Signature
Print name	Print name

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

Total due

${f 8}$ I CERTIFY UNDER PENALTY OF PERJURY THAT THE FO	DREGOING 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

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.

# 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 \$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	

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