

Real Estate Excise Tax Affidavit

(RCW 82.45 WAC 458-61A)

Only for sales in a single location code on or after July 1, 2024.
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.	
1 Seller/Grantor				2 Buyer/Grantee	
Name				Name	
Mailing address				Mailing address	
City/state/zip				City/state/zip	
Phone (including area code)				Phone (including area code)	
3 Send all property tax correspondence to:		Same as Buyer/Grantee		List all real and personal property tax parcel account numbers	Personal property?
Name				Assessed value(s)	
Mailing address					
City/state/zip					
4 Street address of property					
This property is located in					
(for unincorporated locations please select your county)					
Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.					
Legal description of property (if you need more space, attach a separate sheet to each page of the affidavit).					
5					
Enter any additional codes (see back of last page for instructions)					
Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)?					
Yes		No		If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*	
Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions)				Exemption No. (sec/sub)	
Yes		No		Reason for exemption	
6 Is this property designated as forest land per RCW 84.33?					
Yes		No		Type of document	
Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?				Date of document	
Yes		No			
Is this property receiving special valuation as historical property per RCW 84.26?				Gross selling price	
Yes		No		*Personal property (deduct)	
If any answers are yes, complete as instructed below.				Exemption claimed (deduct)	
(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)				Taxable selling price	
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 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.				Excise tax: state	
This land:				Less than \$525,000.01 at 1.1%	
does		does not qualify for		From \$525,000.01 to \$1,525,000 at 1.28%	
				From \$1,525,000.01 to \$3,025,000 at 2.75%	
				Above \$3,025,000 at 3%	
				Agricultural and timberland at 1.28%	
				Total excise tax: state	
				Local	
				*Delinquent interest: state	
				Local	
				*Delinquent penalty	
				Subtotal	
				*State technology fee	
				Affidavit processing fee	
				Total due	
				A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX	
				*SEE INSTRUCTIONS	
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)).

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.

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 _____		Mailing address _____		
City/state/zip _____		City/state/zip _____		
Phone (including area code) _____		Phone (including area code) _____		
3 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 _____				
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 price.		
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	If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*
Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions)		Yes	No	Exemption No. (sec/sub) Reason for exemption
6 Is this property designated as forest land per RCW 84.33?		Yes	No	Type of document
Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?		Yes	No	Date of document
Is this property receiving special valuation as historical property per RCW 84.26?		Yes	No	Gross selling price
If any answers are yes, complete as instructed below.				*Personal property (deduct)
(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)				Exemption claimed (deduct)
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 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.				Taxable selling price
This land: _____ does _____ does not qualify for continuance.				Excise tax: state
Deputy assessor signature _____ Date _____				Less than \$525,000.01 at 1.1%
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)				From \$525,000.01 to \$1,525,000 at 1.28%
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.				From \$1,525,000.01 to \$3,025,000 at 2.75%
(3) NEW OWNER(S) SIGNATURE				Above \$3,025,000 at 3%
Signature _____ Signature _____				Agricultural and timberland at 1.28%
Print name _____ Print name _____				Total excise tax: state
				Local
				*Delinquent interest: state
				Local
				*Delinquent penalty
				Subtotal
				*State technology fee
				Affidavit processing fee
				Total due
		A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX		
		*SEE INSTRUCTIONS		
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 _____		

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.

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 _____		Mailing address _____
City/state/zip _____		City/state/zip _____
Phone (including area code) _____		Phone (including area code) _____
3 Send all property tax correspondence to: Same as Buyer/Grantee	List all real and personal property tax parcel account numbers	Personal property?
Name _____		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 price.
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	If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*
Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions)	Yes No	Exemption No. (sec/sub) Reason for exemption
6 Is this property designated as forest land per RCW 84.33?	Yes No	Type of document
Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?	Yes No	Date of document
Is this property receiving special valuation as historical property per RCW 84.26?	Yes No	Gross selling price
If any answers are yes, complete as instructed below.		*Personal property (deduct)
(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)		Exemption claimed (deduct)
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 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.		Taxable selling price
This land: _____ does _____ does not qualify for continuance.		Excise tax: state
Deputy assessor signature _____	Date _____	Less than \$525,000.01 at 1.1%
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)		From \$525,000.01 to \$1,525,000 at 1.28%
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.		From \$1,525,000.01 to \$3,025,000 at 2.75%
(3) NEW OWNER(S) SIGNATURE		Above \$3,025,000 at 3%
Signature _____	Signature _____	Agricultural and timberland at 1.28%
Print name _____	Print name _____	Total excise tax: state
		Local
		*Delinquent interest: state
		Local
		*Delinquent penalty
		Subtotal
		*State technology fee
		Affidavit processing fee
		Total due
		A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
		*SEE INSTRUCTIONS
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 _____

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.

Real Estate Excise Tax Affidavit

(RCW 82.45 WAC 458-61A)

Only for sales in a single location code on or after July 1, 2024.
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.	
1 Seller/Grantor			2 Buyer/Grantee	
Name			Name	
Mailing address			Mailing address	
City/state/zip			City/state/zip	
Phone (including area code)			Phone (including area code)	
3 Send all property tax correspondence to:			List all real and personal property tax parcel account numbers	Personal property?
Same as Buyer/Grantee				Assessed value(s)
Name				
Mailing address				
City/state/zip				
4 Street address of property				
This property is located in			<i>(for unincorporated locations please select your county)</i>	
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 price.	
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 predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions)			Yes	No
6 Is this property designated as forest land per RCW 84.33?			Yes	No
Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?			Yes	No
Is this property receiving special valuation as historical property per RCW 84.26?			Yes	No
If any answers are yes, complete as instructed below.				
(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)				
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 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.			If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes* Exemption No. (sec/sub) Reason for exemption	
This land: does does not qualify for continuance.				
Deputy assessor signature			Gross selling price	
Date			*Personal property (deduct)	
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)			Exemption claimed (deduct)	
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.			Taxable selling price	
(3) NEW OWNER(S) SIGNATURE			Excise tax: state	
Signature			Less than \$525,000.01 at 1.1%	
Signature			From \$525,000.01 to \$1,525,000 at 1.28%	
Print name			From \$1,525,000.01 to \$3,025,000 at 2.75%	
Print name			Above \$3,025,000 at 3%	
			Agricultural and timberland at 1.28%	
			Total excise tax: state	
			Local	
			*Delinquent interest: state	
			Local	
			*Delinquent penalty	
			Subtotal	
			*State technology fee	
			Affidavit processing fee	
			Total due	
			A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX	
			*SEE INSTRUCTIONS	
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)).

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.

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

- Check yes if the seller was receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit organization, senior citizen, or disabled person, homeowner with limited income).
- Check yes if the land is primarily used for timber as defined by RCW 84.34 and 84.33 or agriculture as defined by RCW 84.34.020 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 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 tax would be calculated on a sale totaling \$1,600,000:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Tax
0 to \$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			

Enter the total state tax due 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.