

1 Seller/Grantor

REV 84 0001a (11/6/25)

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

Only for sales in multiple location codes on or after January 1, 2026.

This affidavit will not be accepted unless all areas on all pages are fully and accurately completed. Form 84 0001a This form is your receipt when stamped by cashier. Please type or print.

Check box if partial sale, indicate % List percentage of ownership acquired next to each name. sold.

Name Mailing address City/state/zip Phone (including area code) 3 Send all property tax correspondence to: Same as Buyer/Grant Name Mailing address City/state/zip	tee	!	2 Buyer/Grantee Name Mailing address City/state/zip Phone (including area code) List all real and personal property tax parcel account numbers	Personal property?	Assessed
City/state/zip Phone (including area code) Send all property tax correspondence to: Same as Buyer/Grant Name Mailing address	tee	(City/state/zip Phone (including area code) List all real and personal property tax	_	ΑςςρςςρΑ
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Name Mailing address	tee			_	
Mailing address					value(s)
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This property is located in	-		unincorporated locations please select your	• •	
Check box if any of the listed parcels are being segregated from a Legal description of property (if you need more space, attach a sepa				ent or parcels	being merged.
5			7 List all personal property (tangible and i	intangihle) inc	luded in selling
Fahan ann additional - I			price.	micangibie) iiic	idaca ili sellilig
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	S	No	If claiming an exemption, enter exemption exemption. *See dor.wa.gov/REET for exe		
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 its current use? If yes and the entire transfer involves parcels with			Exemption No. (sec/sub) Reason for exemption		
different classifications, complete the predominate use calculator (see instructions).	ı	Vo			
6 Is this property designated as forest land per RCW 84.33? Yes	N	lo	Type of document		
s this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34?		١o	Type of document Date of document		
s this property receiving special valuation as historical	•	••	Gross selling p	orice	
property per RCW 84.26? Yes	N	l٥	*Personal property (ded	luct)	
f any answers are yes, complete as instructed below.			Exemption claimed (ded	luct)	
1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)			Taxable selling p	rice	
NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or			Excise tax: s	tate	
in classification as current use (open space, farm and agriculture, or its imber) land, you must sign on (3) below . The county assessor must		en			
determine if the land transferred continues to qualify and will indica	ate			0001	
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				ocal 	
compensating or additional taxes will be due and payable by the sell			*Delinquent interest: s		
or transferor at the time of sale (RCW 84.33.140 or 84.34.108). Prior	r to		L	ocal	
signing (3) below, you may contact your local county assessor for monformation.	ore		*Delinquent pen	nalty	
This land: does does not qualify for continuance.			Subt	total	
uoes not quality for continuance.			*State technology	/ fee	
Deputy assessor signature Date			Affidavit processing	g fee	
2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)			Total	due	
NEW OWNER(S): To continue special valuation as historic property, s (3) below. If the new owner(s) doesn't wish to continue, all addition calculated pursuant to RCW 84.26, shall be due and payable by the s	nal t	ax	A MINIMUM OF \$10.00 IS DUE I *SEE INSTRUCT		D/OR TAX
or transferor at the time of sale. (3) NEW OWNER(S) SIGNATURE					
Signature Signature		-			
Print name Print name					
8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS	S TR	UE	AND CORRECT		
Signature of grantor or agent			Signature of grantee or agent		
Name (print)			Name (print)		
Date & city of signing			Date & city of signing		
jury in the second degree is a class C felony which is punishable by	CO~	fina		a mavimum ta	arm of five years

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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THIS SPACE TREASURER'S USE ONLY **COUNTY TREASURER**



1 Seller/Grantor

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

2 Buyer/Grantee

Only for sales in multiple location codes on or after January 1, 2026.

Form 84 0001a

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.

Same as Buyer/Grantee Same as Buyer/Grantee List all real and personal property tax personal property? Street address of property Street a	varrie			Name			
City/state/in/ Mone (including area code) 3 send all property tax correspondence to: Same as Buyer/Grantee	Mailing address			Mailing address			
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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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THIS SPACE TREASURER'S USE ONLY

COUNTY ASSESSOR



1 Seller/Grantor

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

2 Buyer/Grantee

Only for sales in multiple location codes on or after January 1, 2026.

This affidavit will not be accepted unless all areas on all pages are fully and accurately completed. Form 84 0001a This form is your receipt when stamped by cashier. Please type or print.

List percentage of ownership acquired next to each name. Check box if partial sale, indicate %

			Mailing address				
Phone (including area code) Send all property tax correspondence to: Same as Buyer,			•				
Send all property tax correspondence to: Same as Buyer,			City/state/zin				
			City/state/zip Phone (including area code)				
	3 Send all property tax correspondence to: Same as Buyer/Grantee			List all real and personal property tax Personal Assessed parcel account numbers property? value(s)			
Name			·				
Mailing address							
City/state/zip							
A Street address of property This property is located in Check box if any of the listed parcels are being segregated f Legal description of property (if you need more space, attach a		other		• •			
5			7 List all personal property (tangible and price.	intangible) included in selling			
Enter any additional codes see back of last page for instructions)			p				
Was the seller receiving a property tax exemption or deferral under 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, enter exemptio	n code and reason for			
s 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 its current use?		NO	exemption. *See dor.wa.gov/REET for exemption codes* Exemption No. (sec/sub) Reason for exemption				
f yes <u>and</u> the entire transfer involves parcels with different classifications, complete the predominate use calculator see instructions).	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		140	Type of document				
and agricultural, or timber) land per RCW 84.34?	Yes	No	Date of document	ariaa			
Is this property receiving special valuation as historical		NI -	Gross selling				
property per RCW 84.26?	Yes	No	*Personal property (ded Exemption claimed (ded	•			
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Deputy assessor signature Date		_	*State technology fee Affidavit processing fee				
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signature Signature							
Print name Print name							
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Signature of grantor or agent		_	Signature of grantee or agent				
Name (print)			Name (print)				
Date & city of signing			Date & city of signing				

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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This affidavit will not be accepted unless all areas on all pages are fully and accurately completed. Form 84 0001a This form is your receipt when stamped by cashier. Please type or print.

List percentage of ownership acquired next to each name. Check box if partial sale, indicate % sold. 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) List all real and personal property tax **Personal** Assessed **3** Send all property tax correspondence to: Same as Buyer/Grantee parcel account numbers property? 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)? If claiming an exemption, enter exemption code and reason for Yes No exemption. *See dor.wa.gov/REET for exemption codes* Is this property predominately used for timber (as classified Exemption No. (sec/sub) under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in its current use? Reason for exemption If yes and the entire transfer involves 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 Type of document Is this property classified as current use (open space, farm Date of document and agricultural, or timber) land per RCW 84.34? No Yes Gross selling price Is this property receiving special valuation as historical *Personal property (deduct) property per RCW 84.26? Yes No Exemption claimed (deduct) If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) Taxable selling price NEW OWNER(S): To continue the current designation as forest land Excise tax: state 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 Local 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 *Delinquent interest: state compensating or additional taxes will be due and payable by the seller Local 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 *Delinquent penalty information. Subtotal This land: does does not qualify for continuance. *State technology fee Deputy assessor signature Date Affidavit processing fee (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) Total due 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 A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX SEE INSTRUCTIONS or transferor at the time of sale. (3) NEW OWNER(S) SIGNATURE Signature Signature

calculated pursuant to RCW 84.26, shall be due and payable by the seller

Print name Print name

REV 84 0001a (11/6/25)

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			

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TAXPAYER

Multiple Location Codes Worksheet

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

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

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

Step 1: Calculate the taxable selling price for entire transaction

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.	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 <u>dor.wa.gov</u>. 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 code, 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 building

11 - Household, single family units

12 - Multiple family residence

(2-4 Units)

13 - Multiple family residence (5+ Units)

14 - Residential condominiums

15 - Mobile home parks or courts

16 - Hotels/motels

17 - Institutional Lodging

(convalescent homes, nursing homes, etc.)

18 - All other residential not coded

19 - Vacation and cabin

21 - Food and kindred products

22 - Textile mill products

23 - Apparel and other finished products made from fabrics, leather, and similar materials

24 - Lumber and wood products (except furniture)

25 - Furniture and fixtures

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 - Marijuana 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 <a href="https://doi.org/doi.org/10.1001/journal.org/doi.org/10.1001/journal.

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 <u>before</u> completing this section.)

- List person 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 <a href="doi:no:do
- If an exemption from paying the real estate excise tax is being claimed, enter the valid exemption code for that exemption. Refer to the appropriate Washington Administrative Code (WAC) to determine any documentation requirements. A complete listing of all valid exemption codes as well as WAC 458-61A is available online at documentation requirements. A complete listing of all valid exemption codes as well as WAC 458-61A is available online at documentation requirements. A complete listing of all valid
- 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.

Instructions Continued

- 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.

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 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
1,500,000.01 to 3,000,000	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 that 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
- 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:

Information you provide on this form is subject to audit by the Department of Revenue. Underpayments of tax will result in the issuance of a tax assessment with interest and penalties. 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)

Per RCW 82.45.100(5) No assessment or refund may be made by the department more than four years after the date of sale except upon a showing of:

- (a) Fraud or misrepresentation of a material fact by the taxpayer;
- (b) A failure by the taxpayer to record documentation of a sale or otherwise report the sale to the county treasurer; or
- (c) A failure of the transferor or transferee to report the sale under RCW 82.45.090(2).

Ruling requests:

You may request a predetermination of your tax liability. The written opinion will be binding on both you and the department based on the facts presented (WAC 458-20-100(9)). Go to our website at document-document

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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)).

Real Property:

"Real property" means land or anything affixed to land, including standing timber or crops. Examples: Buildings, condominiums, used park model trailers, used floating homes, underground irrigation systems or utilities, and other types of property that are permanently affixed such as leasehold improvements not required to be removed at the end of your lease.

See WAC 458-61A-102 & WAC 458-61A-106 for additional information.

Where to send completed forms:

Completed forms must be submitted to the County Treasurer's or Recorder's Office where the property is located.