#### Mail Completed Form To:

Washington State



#### Washington State Department of Revenue Real Estate Excise Tax Affidavit **Controlling Interest Transfer Return** Chapter 82.45 RCW - CHAPTER 458-61A WAC

This form must be used for reporting transfers of controlling interest and for buyer disclosure to the Department of Revenue. (Use Form No. 84-0001A for reporting transfers by deed or real estate contract to the county treasurer/recorder of the county in which the real property is located.)

1 8 9		5		2	11.	,		
1 TRANSFEROR (Attach a list for multiple transferors including percentage sold)				2 <b>TRANSFEREE</b> (Attach a list for multiple transferees including percentage bought)				
Name				Name	-		,	
Street	Street							
City						State	Zip	
Tax Registration Number				Tax Registration Number				
				Federal Identifier Number				
Percent of Entity Ownership Sold				J 1				
<b>AFFIDAVIT</b> I certify under penalty of perjury under the laws of the state of				<b>AFFIDAVIT</b> I certify under penalty of perjury under the laws of the state of				
Washington that the information on this return is true and correct.				Washington that the in	formation on this	return is true and c	correct.	
Signature of Transferor/Agent				Signature of Transferee/Agent				
Name (print)				Name (print)				
Date & Place of Signing				Date & Place of Signing				
Telephone Number				Telephone Number				
					T		1	
3 Name and address					Тур	e of entity (chec	k one):	
Name						<i>a</i> .		
				Corporation				
Street				Partnership				
City State								
Tax Registration Number				Limited Liability Company				
Federal Identifier Numb	ber				_			
4 Attach a list of nar	nes, addresses, ai	nd relationships of all e	ntitie	s affected by this tr	ansfer.			
		on-line tax computation		•				
		ling a location, use the link b		us A, D, anu C are i	equireu.			
http://dor.wa.	gov/content/findtaxes	andrates/salesandusetaxrates		pataxrate/				
	Tax Parcel number.	l property. (RCW 82.45.030	(2)					
D. True & Fair V	/alue x State Rate	1 1 2 3	(-))					
E. True & Fair V F. Add D & E to								
A. Local B.				C.	D.	Е.	F.	
Location	City/County	County Tax Parcel	Т	ue & Fair Value	State Excise Tax	Local	Subtotal	
Location	Tax Rate	No.			Rate (.0128)	City/County Tax	Subtotai	
6 TAX COMPUTAT		· · · · · · ·	1			5 100		
-		a interest or nonalties enter th		pective amounts in line 2		5.100)		
	-	-	ne resp		and 5. (ICC w 82.4			
IT VOIL DEED ASSIST	ines 1-3 to Total Due		-		anu 3. (RC w 62.4			
	ines 1-3 to Total Due	is form, please contact the S	-		and 3. (KC W 62.4			
Department of Re	ines 1-3 to Total Due ance in completing the evenue at 360-534-15	is form, please contact the S	pecial	Programs Division,	anu 5. (KC w 62.4			
Department of Re	ines 1-3 to Total Due ance in completing the evenue at 360-534-15	his form, please contact the Sp 03.	pecial ent of l	Programs Division, Revenue.		*		
Department of Re 4. Make check or m Date of Transfer Click here for a complete list	ines 1-3 to Total Due ance in completing the evenue at 360-534-15 oney order payable to of acceptable exempti	nis form, please contact the Sp 03. 9 Washington State Departme	pecial ent of l l, provi l links	Programs Division, Revenue. de reference to WAC Title provided for further detai	e and Number below	*		
Department of Re 4. Make check or m Date of Transfer Click <u>here</u> for a complete list If you conclude that one of the	ines 1-3 to Total Due ance in completing the evenue at 360-534-15 oney order payable to of acceptable exemptions applies	his form, please contact the Sp 03. Washington State Departme <i>*If tax exemption is claimed</i> ons. ( <i>please click on additional</i> )	pecial ent of l <i>l, provi</i> <i>l links j</i> tle and	Programs Division, Revenue. de reference to WAC Title provided for further detai WAC number here.	e and Number below ls on each WAC)		ental Statement.	
Department of Re 4. Make check or m Date of Transfer Click <u>here</u> for a complete list If you conclude that one of th If you are claiming a gif	ines 1-3 to Total Due ance in completing the evenue at 360-534-15 oney order payable to of acceptable exemptions applies	his form, please contact the Sp 03. Washington State Departme <i>*If tax exemption is claimed</i> ons. ( <i>please click on additional</i> s to you please reference the Ti WAC 458-61A-201 you	pecial ent of l <i>l, provi</i> <i>l links j</i> tle and	Programs Division, Revenue. de reference to WAC Title provided for further detai WAC number here.	e and Number below ls on each WAC)	ise Tax Supplem	ental Statement.	

3. Delinquent Penalty ...

TOTAL

DUE

## Instructions

- 1. Enter the information for all individuals or entities transferring interest, including the percentage of interest transferred. Attach a list of additional transferors' information, if necessary.
- 2. Enter the information for all individuals or entities receiving interest, including the percentage of interest received. Attach a list of additional transferees' information, if necessary.

Both the transferor(s) and transferee(s) or Agent(s) of each must sign the affidavit certifying the accuracy of the information on this return.

- 3. Enter the information of the entity in which interest transferred. Check the box for the type of entity.
- 4. Attach a list of all subsidiaries of the transferred entity, including the addresses and relationships of all entities and assessed value of real property they own in Washington.
- 5. Select the Location, Local Tax Rate, Parcel Number and True and Fair Value of **all real property\*** (Including Leasehold interest) in which the transferred entity has an interest. Calculate the State Tax, Local Tax and Subtotal.

Location Codes and Rates can be found using the Real Estate Excise Tax Rates publication on our website at http://dor.wa.gov/Docs/forms/RealEstExcsTx/RealEstExTxRates.pdf. Attach a spreadsheet showing additional real property information, if necessary. If completing this form online, enter only the Location, Parcel Number and the True and Fair Value of each parcel. The additional blanks in this section will be automatically calculated.

- 6. Tax Computation: Total the combined State and Local Tax.
  - Enter the date the interest in the entity transferred. Tax is due at the time of transfer. If tax is not paid within one month of the date of transfer, interest and penalties will apply.
  - The interest rate is variable and may be found on our website at http://dor.wa.gov/docs/reports/InterstRatesExciseTx.pdf.
  - 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)
  - If an exemption from paying the real estate excise tax is being claimed, enter the valid Washington Administrative Code (WAC) Title and Number for the exemption. If a WAC Title and Number are entered, the Total Due will be zero.

# Real Estate Excise Tax rules and laws:

For further information about Controlling Interest Transfers, please see the rules and laws located at the following links: http://apps.leg.wa.gov/RCW/default.aspx?cite=82.45, http://apps.leg.wa.gov/WAC/default.aspx?cite=458-61A-101.

## 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 taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed.

## **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)). Send your ruling request to:

Department of Revenue Taxpayer Information & Education P.O. Box 47478 Olympia, WA 98504-7478 FAX 360-705-6655 Email: dorcommunications@dor.wa.gov

## **Perjury:**

Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

## **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.