REAL ESTATE EXCISE TAX AFFIDAVIT
CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

This form is your receipt when stamped by cashier.

1. Name
   Mailing Address
   City/State/Zip
   Phone No. (including area code)

2. Name
   Mailing Address
   City/State/Zip
   Phone No. (including area code)

3. Send all property tax correspondence to:
   Same as Buyer/Grantee

4. Street address of property:
   This property is located in

5. Select Land Use Code(s):
   enter any additional codes: ____________________________
   (See back of last page for instructions)
   YES NO
   Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)?
   YES NO
   Is this property predominantly used for timber (as classified under RCW 84.84 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215
   YES NO
   If no, complete the worksheet on page 2.

6. Is this property designated as forest land per chapter 84.33 RCW?
   YES NO
   Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW?
   YES NO
   Is this property receiving special valuation as historical property per chapter 84.26 RCW?
   YES NO
   If any answers are yes, complete as instructed below.

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

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

REV 84 0001a (11/5/19) THIS SPACE - TREASURER’S USE ONLY
COUNTY TREASURER
**USE FOR A SALE OF PROPERTIES IN MULTIPLE LOCATION CODES**

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.

Do not use this worksheet if the predominant use for the sale is agriculture or timber land. For assistance in determining predominant use, see ETA 3215.

This worksheet must be provided to the county with page 1 of the affidavit.

**Step 1:** Calculate the taxable selling price for entire transaction

<table>
<thead>
<tr>
<th>Gross Selling Price</th>
<th>Personal Property (deduct)</th>
<th>Exemption Claimed (deduct)</th>
<th>Total Taxable Selling Price (A)</th>
</tr>
</thead>
</table>

**Step 2:** Calculate the total state REET tax

Amount * Rate = Tax due

| Portion of taxable sale price less than $500,000.01 at 1.1% | 0.011 |
| Portion of taxable sale price from $500,000.01 to $1,500,000.00 at 1.28% | 0.0128 |
| Portion of taxable sale price from $1,500,000.01 to $3,000,000.00 at 2.75% | 0.0275 |
| Portion of taxable sale price above $3,000,000 at 3.0% | 0.030 |

**Total State REET Tax (B)**

**Step 3:** Calculate the state REET tax and local REET tax 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.

<table>
<thead>
<tr>
<th>Parcel number</th>
<th>Taxable Selling Price for this Parcel (C)</th>
<th>Percentage of Sale for this Parcel (D)</th>
<th>State REET Tax</th>
<th>Location Code</th>
<th>County Where Parcel is Located</th>
<th>Local Rate (E)</th>
<th>Local REET Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Divide the taxable selling price per parcel by the total taxable selling price C/A=D</td>
<td>B*D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total state REET tax**

**Total local REET tax**

**Step 4:** Calculate the state REET tax and local REET tax per county

Submit one affidavit per county using the state and local amounts determined below. Enter these amounts in section 7 of the affidavits.

<table>
<thead>
<tr>
<th>County Name</th>
<th>State REET</th>
<th>Local REET</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Add the state REET amounts from the state REET tax column above for all the locations within the county</td>
<td>Add the local REET amounts from the local REET tax column above for all the locations within the county</td>
</tr>
</tbody>
</table>

**Total State REET Tax**

**Total Local REET Tax**

For tax assistance, contact your local County Treasurer/Recorder or visit dor.wa.gov. To request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.
Section 7:

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).

Section 6:

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. See ETA 3215 for additional information. If the sale involves multiple parcels with different land use codes, complete the predominate use worksheet.

Section 5:

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 4:

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. Chapter 458-61A WAC is available online at dor.wa.gov.

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 chapter 458-61A WAC.
• 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:**

**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:

<table>
<thead>
<tr>
<th>Threshold</th>
<th>Amount within Threshold Amount</th>
<th>State Rate</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to $500,000</td>
<td>500,000</td>
<td>1.1%</td>
<td>5,500</td>
</tr>
<tr>
<td>500,000.01 – 1,500,000</td>
<td>1,000,000</td>
<td>1.28%</td>
<td>12,800</td>
</tr>
<tr>
<td>1,500,000.01 to 3,000,000</td>
<td>100,000</td>
<td>2.75%</td>
<td>2,750</td>
</tr>
<tr>
<td>3,000,000.01 and above</td>
<td>0</td>
<td>3.0%</td>
<td>0</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$1,600,000</strong></td>
<td></td>
<td><strong>$21,050</strong></td>
</tr>
</tbody>
</table>

**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
6. 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 per county on section 7 of the affidavit. A separate affidavit 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 correct. **Note:** Original signatures required on the “County Treasurer” copy. Signatures may be required on the “Assessors” copy. Check with your county.
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)

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.