Real Estate Excise Tax Affidavit (RCW 82.45 WAC 458-61A) Only for sales in a single location code on or after January 1, 2020. This affidavit will not be accepted unless all areas on all pages are fully completed. This form is your receipt when stamped by cashier. *Please type or print*.

Check box if the sale occurred in more	re than one location co	de.	Ch	neck box if partial sale, indicate % sold. List percentage of ownership acquired next to	each name.
1 Seller/Grantor				2 Buyer/Grantee	
Name			i	Name	
Mailing address					
City/state/zip				Mailing address City/state/zip	
Phone (including area code)				Phone (including area code)	
					al Assassad
3 Send all property tax correspondence Name	e to: Same as Buyer/	Grante	9	List all real and personal property tax Personal property tax parcel account numbers propert	
Mailing address City/state/zip					
4 Street address of property This property is located in Check box if any of the listed parcels Legal description of property (if you need		rom and	other	unincorporated locations please select your county, parcel, are part of a boundary line adjustment or pa eet to each page of the affidavit).	
5				7 List all personal property (tangible and intangibl	e) included in selling
Enter any additional codes				price.	
(see back of last page for instructions) Was the seller receiving a property tax under RCW 84.36, 84.37, or 84.38 (non	exemption or deferral profit org., senior			If claiming an exemption, list WAC number and rea	ason for exemption.
citizen or disabled person, homeowner		Yes	No	WAC number (section/subsection)	
Is this property predominantly used for under RCW 84.84 and 84.33) or agricult				Reason for exemption	
under RCW 84.34.020)? See ETA 3215. If yes, complete the predominate use c section 5).	•	Yes ons for	No		
6 Is this property designated as forest	land per RCW 84.33?	Yes	No		
Is this property classified as current use				Type of document	
and agricultural, or timber) land per RC		Yes	No	Date of document	
Is this property receiving special valuati property per RCW 84.26?	on as historical	Yes	No	Gross selling price	
If any answers are yes, complete as inst	ructed below.			*Personal property (deduct)	
(1) NOTICE OF CONTINUANCE (FOREST	LAND OR CURRENT US			Exemption claimed (deduct)	
NEW OWNER(S): To continue the curren or classification as current use (open sp				Taxable selling price	
timber) land, you must sign on (3) belo			hen	Excise tax: state	
determine if the land transferred contir				Less than \$500,000.01 at 1.1%	
by signing below. If the land no longer of continue the designation or classification				From \$500,000.01 to \$1,500,000 at 1.28%	
compensating or additional taxes will b	e due and payable by th	he selle		From \$1,500,000.01 to \$3,000,000 at 2.75%	
or transferor at the time of sale (RCW 8 signing (3) below, you may contact your				Above \$3,000,000 at 3%	
information.			C	Agricultural and timberland at 1.28%	
This land: does	does not qualify for	-		Total excise tax: state	
continuance.				Local	
Deputy assessor signature	Date		-	*Delinquent interest: state	
(2) NOTICE OF COMPLIANCE (HISTORIC				Local	
NEW OWNER(S): To continue special va	luation as historic prop			*Delinquent penalty	
(3) below. If the new owner(s) doesn't calculated pursuant to RCW 84.26, shal				Subtotal	
or transferor at the time of sale.		y the se	lici	*State technology fee	
(3) NEW OWNER(S) SIGNATURE			Affidavit processing fee	
Signature	Signature			Total due	
Print name	Print name			A MINIMUM OF \$10.00 IS DUE IN FEE(S *SEE INSTRUCTIONS) AND/OR TAX
8 I CERTIFY UNDER PENALTY OF PERJU		ING IS 1	RUE		
Signature of grantor or agent				Signature of grantee or agent	
Name (print)			-	Name (print)	
Date & city of signing				Date & city of signing	
Perjury: Perjury is a class C felony whi	ch is punishable by imr	prisonm	ent ir	n the state correctional institution for a maximum te	rm of not more than
				n the state correctional institution for a maximum te han \$5000, or by both imprisonment and fine (RCW format for the visually impaired, please call 360 A Relay Service by calling 711.	

Department of Revenue

Washington State Form 84 0001a

COUNTY TREASURER

Real Estate Excise Tax Affidavit (RCW 82.45 WAC 458-61A) Only for sales in a single location code on or after January 1, 2020. This affidavit will not be accepted unless all areas on all pages are fully completed. This form is your receipt when stamped by cashier. *Please type or print*.

Check box if the sale occurred in more than one location co	ode.	Ch	neck 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	
Phone (including area code)			City/state/zip	
		I	Phone (including area code)	
3 Send all property tax correspondence to: Same as Buyer, Name	/Grantee	e	List all real and personal property tax Personal Assesse 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 segregated f Legal description of property (if you need more space, attach is	from and	other	unincorporated locations please select your county) parcel, are part of a boundary line adjustment or parcels being mer eet to each page of the affidavit).	ged.
5			7 List all personal property (tangible and intangible) included in seprice.	lling
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, list WAC number and reason for exempti WAC number (section/subsection)	on.
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. If yes, complete the predominate use calculator (see instruction section 5).	Yes ons for	No	Reason for exemption	
6 Is this property designated as forest land per RCW 84.33?	Yes	No		
Is this property classified as current use (open space, farm			Type of document	
and agricultural, or timber) land per RCW 84.34?	Yes	No	Date of document	
Is this property receiving special valuation as historical	Vac	No	Gross selling price	
property per RCW 84.26?	Yes	No	*Personal property (deduct)	
If any answers are yes, complete as instructed below. (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT U	SE)		Exemption claimed (deduct)	
NEW OWNER(S): To continue the current designation as forest	t land		Taxable selling price	
or classification as current use (open space, farm and agricult timber) land, you must sign on (3) below . The county assesso		thon	Excise tax: state	
determine if the land transferred continues to qualify and will			Less than \$500,000.01 at 1.1%	
by signing below. If the land no longer qualifies or you do not continue the designation or classification, it will be removed a			From \$500,000.01 to \$1,500,000 at 1.28%	
compensating or additional taxes will be due and payable by t		er	From \$1,500,000.01 to \$3,000,000 at 2.75%	
or transferor at the time of sale (RCW 84.33.140 or 84.34.108			Above \$3,000,000 at 3%	
signing (3) below, you may contact your local county assessor information.	for mor	.e	Agricultural and timberland at 1.28%	
This land: does does not qualify fo	r		Total excise tax: state	
continuance.			Local	
			*Delinguent interest: state	
Deputy assessor signature Date			Local	
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic prop	perty. si r	gn	*Delinquent penalty	
(3) below. If the new owner(s) doesn't wish to continue, all ac	dditiona	al tax	Subtotal	
calculated pursuant to RCW 84.26, shall be due and payable b or transferor at the time of sale.	y the se	ller	*State technology fee	
(3) NEW OWNER(S) SIGNATURE			Affidavit processing fee	
Signature Signature			Total due	
Signature Signature Print name Print name			A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS	
8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGO	ING IS 7	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: Perjury is a class C felony which is punishable by im	prisonm	ient ir	n the state correctional institution for a maximum term of not more han \$5000, or by both imprisonment and fine (RCW 9A.20.020(1c)).	than
(TTY) users may	y use th	ne W/	ormat for the visually impaired, please call 360-705-6705. Te A Relay Service by calling 711.	

Department of Revenue

Washington State Form 84 0001a

COUNTY ASSESSOR

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

Check box if partial sale, indicate %

sold.

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Check box if the sale occurred in more	than one location cod	le.	Ch	eck box if partial sale, indicate % List percentage of ownership acquire	sold. ed next to each name.
1 Seller/Grantor				2 Buyer/Grantee	
Name				Name	
Mailing address					
City/state/zip				Mailing address	
Phone (including area code)				City/state/zip	
				Phone (including area code)	Demonal Assessed
3 Send all property tax correspondence Name	to: Same as Buyer/O	Grante	e	List all real and personal property tax parcel account numbers	Personal Assessed 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 a Legal description of property (if you need			other	nincorporated locations please select you parcel, are part of a boundary line adjustr eet to each page of the affidavit).	
5				7 List all personal property (tangible and price.	ł intangible) included in selling
Enter any additional codes (see back of last page for instructions)					
Was the seller receiving a property tax es under RCW 84.36, 84.37, or 84.38 (nonpi citizen or disabled person, homeowner w	rofit org., senior	Yes	No	If claiming an exemption, list WAC number	er and reason for exemption.
Is this property predominantly used for t under RCW 84.84 and 84.33) or agricultu under RCW 84.34.020)? See ETA 3215. If yes, complete the predominate use cal section 5).	re (as classified	Yes ns for	No	WAC number (section/subsection) Reason for exemption	
6 Is this property designated as forest la	ind per RCW 84.33?	Yes	No		
Is this property classified as current use (Type of document	
and agricultural, or timber) land per RCW		Yes	No	Date of document	
Is this property receiving special valuatio property per RCW 84.26?	n as historical	Yes	No	Gross selling p	
If any answers are yes, complete as instru	ucted below.			*Personal property (dec	
(1) NOTICE OF CONTINUANCE (FOREST L				Exemption claimed (dec	
NEW OWNER(S): To continue the current or classification as current use (open spa	0			Taxable selling p	
timber) land, <mark>you must sign on (3) below</mark>	. The county assessor	must t		Excise tax: stat	
determine if the land transferred continu by signing below. If the land no longer qu			е	Less than \$500,000.01 at 2	
continue the designation or classification	, it will be removed an	d the		From \$500,000.01 to \$1,500,000 at 1.	
compensating or additional taxes will be				From \$1,500,000.01 to \$3,000,000 at 2.	
or transferor at the time of sale (RCW 84 signing (3) below, you may contact your I				Above \$3,000,000 a	
information.				Agricultural and timberland at 1.	28%
This land: does	does not qualify for			Total excise tax: s	state
continuance.				L	Local
Deputy assessor signature	Date		_	*Delinquent interest: s	state
(2) NOTICE OF COMPLIANCE (HISTORIC I				L	Local
NEW OWNER(S): To continue special value	ation as historic prope			*Delinquent per	nalty
(3) below. If the new owner(s) doesn't w calculated pursuant to RCW 84.26, shall I				Sub	total
or transferor at the time of sale.				*State technology	y fee
(3) NEW OWNER(S)	SIGNATURE			Affidavit processing	g fee
Signature Print name	Signature Print name			Total A MINIMUM OF \$10.00 IS DUE *SEE INSTRUC	IN FEE(S) AND/OR TAX
8 I CERTIFY UNDER PENALTY OF PERJUR					
Signature of grantor or agent				Signature of grantee or agent	
Name (print) Date & city of signing				Name (print)	
, , ,	n is nunishahla hu imp	risonm	iont in	Date & city of signing	avimum term of not more than
				n the state correctional institution for a ma han \$5000, or by both imprisonment and f	
To ask about the availability of th	is publication in an (TTY) users may	altern use tl	hate f	ormat for the visually impaired, pleas A Relay Service by calling 711.	e call 360-705-6705. Teletyp

Department of

Washington State Form 84 0001a

Revenue¹

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DEPARTMENT OF REVENUE

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Real Estate Excise Tax Affidavit (RCW 82.45 WAC 458-61A) Only for sales in a single location code on or after January 1, 2020. This affidavit will not be accepted unless all areas on all pages are fully completed. This form is your receipt when stamped by cashier. *Please type or print*.

1 Seller/Granter 2 Buyer/Grantee Name Name Mailing address Mailing address City/state/2p City/state/2p Phone (including area code) Prone (including area code) B and all property tax correspondence to: Same as Buyer/Grantee Mailing address City/state/2p Phone (including area code) List all real and personal property tax correspondence to: Same City/state/2p 4 Street address of property For unincorporated locations please select your county) Check box if any of the lined parcels are being sagregated from another parcel, are part of a boundary line adjustment or parcels being merged. Egal description of property (if you need more space, attach a separate sheet to each page of the attidavit). S 7 List all personal property (tangible and intangible) included in selling price. S This property force (if a property tax exemption is adjustment or parcels being merged. Lips and page of instructions) Was to all property (tangible and intangible) included in selling price. S This parcery taxified a corrent use (open space, firm and graciulture) for adjustment or parcels being merged occurrent to all property (tangible and intangible) included in selling price. S Is this property reachif as prorenty reacher adjustment or parcels (in adjust	Check box if the sale occurred in more	than one location cod	e.	Ch	leck box if partial sale, indicate % List percentage of ownership acquired	sold. next to each	name.
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Chryster Union Chryst	Name				Name		
Chryster Union Chryst	Mailing address						
Phone (including area code) Chrystate/zpi 3 and all property tax correspondence to: Same as Buyer/Grantee List all real and personal property tax personal waters in the control of the part of the count numbers Personal property tax correspondence to: Same as Buyer/Grantee Mailing address Chrystate/zpi 4 street address of property The part of the formation of the part of the street area waters of the antidowit). 5 model to property (thy un need more space, attach a separate sheet to each page of the affidwit). 5 model to property (the under more space, attach a separate sheet to each page of the affidwit). 5 model to part of the street costs and the part of the street cost and the part of the street cos	C C				-		
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Autor parcel account numbers property? value(s) Mailing address ClryState/pip 4 Street address of property (for unincorporated locations please select your county) The property is located in (for unincorporated locations please select your county) The property is located in (for unincorporated locations please select your county) 5 7 List all personal property (thou need more space, attach a separate state to each page of the affidavit). 5 7 List all personal property (thoughle and intangible) included in selling price. 5 7 List all personal property (thoughle and intangible) included in selling price. 6 16 and more space, attach a separate street to each page of the affidavit). 7 List all personal property (thoughle and intangible) included in selling price. 6 16 and more space, form and agriculturi, or timber is classified water and agriculturi, or timber is an space, form and agriculturi, or timber is an space. No 6 16 and agriculturi, and water and reason for exemption. No 16 and agriculturi, and water and personal property (educt) Taxate is a sparate street water and agriculturi, or timber is a sparate street water and agriculturi, or timber is a sparate street water and agriculturi, and the ducan appagible by the selem No 16 and agriculturi, and water water designation as forst land griculturi, and you must signature is a dual of sparate and theadual space is a sparate street water water water water ad					Phone (including area code)		
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Enter any additional codes price. price. See back of last page for instructions) Wat Caumber (See Constructions) Wat Caumber (See Constructions) Was the seler ceiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonportif org., senior or deferral under RCW 84.34 and 84.33) or agriculture (se classified) If claiming an exemption, list WAC number (section/subsection) Is this property assignated as forest land per RCW 84.33? Yes. No Is this property classified as current use (open space, farm and agriculture) (and the control of the segment on a digriculture, or classification, it will be the property devision at the time of pages, farm and agriculture, or classification, it will be transformed and griculture, or classification or classification and griculture, or classification and griculture, or classification or classification and griculture, or classification and griculture, or classification or classification and griculture, or classification and gricultur	This property is located in Check box if any of the listed parcels a		om and	other	parcel, are part of a boundary line adjustme		being merged.
Enter any additional codes See back of last page for instructions) Was the seller receiving a property tax seemption or deferral under RCW 43.68,437, or 43.81 (on profit org, senior citizen or disabled person, homeowner with limited income)? If claiming an exemption, list WAC number and reason for exemption. WAC number (See MA3, OPA) and SA (2007) See TAB 2315. No Is this property receiving a property dassified as current use (open space, farm and agricultural, or timber) land or purce RCW 43.43? Yes No Is this property classified as current use (open space, farm and agricultural, or timber) land, op unuts tigo on (2) below. The courrent designation or classification as current use (open space, farm and agricultural, or vising in (3) below must sor or (3) below. The courry assessor for or dational taxes will be due and payable by the seller or transferred continues to qualify and will indicate by signing (3) below, you any cont act your local courty assessor for more information. Total excise tax: state Tis land: does does not qualify for or transferred the time of sale (RCW 84, 33, 140 0F 43, 31, 108). Prior to signing (3) below. If to entity use local courty assessor for property, sign (3) below. If the new owner(s) doesn't wish to continue, all additional taxe continuance. Total excise tax: state (2) NOTCC OF COMPLANCE (HISTORIC PROPERTY) Total excise tax: state NEW OWNER(S) SIGNATURE Signature of sale. Signature jate "Delinquent interest: state (2) NEW OWNER(S) SIGNA	5					ntangible) ind	cluded in selling
under RCW 84.56, 84.37, or 84.38 (nopproft org., senior if claiming an exemption, list WAC number and reason for exemption. is this property predominantly used for timber (as classified under RCW 84.43.4020)? See TA 3215. Yes No Weys, complete the predominate use calculator (see instructions for exemption. Weys (anglete the predominate use (acculator (see instructions for exemption.) No Is this property designated as forest land per RCW 84.33? Yes No No Is this property classified a current use (open space, farm and agriculture), or timber) land per RCW 84.34? Yes No Is this property classified as instructed below. Type of document Date of document Is this property classified as current use (open space, farm and agriculture, or classification as unit with and transferred continues the current designation as forest land property (deduct) Type of document If any answers are yes, complete as instructed below. Exemption claimed (deduct) Type of accure the continue the current designation as forest land or for transfer at the time of alle (RCW 84.3.100 PC 0000 A 24.34.08). From \$1,500,000.01 to \$1,500,000 at 1.2% New OWNER(S): To continue the current designation or assessor more information. Total excise tax: state Cucal This land: does does not qualify for Total excise tax: state Subotal Calculated pursuant to RCW 84.25, challe	(see back of last page for instructions)						
Is this property predominantly used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34 and 84.33) or agriculture (as classified of Is this property designated as forest land per RCW 84.33? Yes Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.33? Yes Is this property receiving special valuation as historical property per RCW 84.36? Yes No f any answers are yes, complete as instructed below. Is thore of COMTINLANCE (FORST 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 longer qualifies or you do not wish to continue the designation or classification, it will be removed and the form stance. Deputy assessor signature Deputy assessor signature (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign 13 land: does does not qualify for continuance. Deputy assessor signature (3) NEW OWNER(S): SiGNATURE Signature (3) NEW OWNER(S) SiGNATURE Signature S	under RCW 84.36, 84.37, or 84.38 (nonp	rofit org., senior	Yes	No	o	[.] and reason f	or exemption.
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 *Personal property (deduct) If any answers are yes, complete as instructed below. (1) NOTCE 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 the determine if the land transferred continues to qualify and will indicate torgenasting or additional tases 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 thinormation. From \$1,500,000.01 to \$1,500,000 at 2.75% Fils land: does does not qualify for Total excise tax: state Continuacce. Local Ves No VEW OWNER(S): To continue special valuation as historic property, sign *Delinquent interest: state Local NEW OWNER(S): To continue special valuation as historic property, sign *Delinquent penalty Subtotal (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) Local *State technology fee Signature Signature <t< td=""><td>under RCW 84.84 and 84.33) or agricultu under RCW 84.34.020)? See ETA 3215. If yes, complete the predominate use cal</td><td>re (as classified</td><td></td><td>No</td><td></td><td></td><td></td></t<>	under RCW 84.84 and 84.33) or agricultu under RCW 84.34.020)? See ETA 3215. If yes, complete the predominate use cal	re (as classified		No			
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Department of Revenue

Washington State Form 84 0001a

TAXYPAYER

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.

Section 1:

If the sale involves property in more than one location code, use the Multiple 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. This is the person(s) conveying interest in the property.

Section 2:

Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property. List the percentage acquired after each name.

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.

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 11 - Household, single family 28 - Chemicals (medical, dental, etc.) units 29 - Petroleum refining and related 71 - Cultural activities/nature 12 - Multiple family residence industries exhibitions (2-4 Units) 30 - Rubber and miscellaneous 74 - Recreational activities 13 - Multiple family residence (5+ plastic products (golf courses, etc.) Units) 31 - Leather and leather products 75 - Resorts and group camps 14 - Residential condominiums 32 - Stone, clay and glass products 80 - Water or mineral right 15 - Mobile home parks or courts 33 - Primary metal industries 81 - Agriculture (not in current use) 16 - Hotels/motels 34 - Fabricated metal products 83 - Agriculture current use 35 - Professional scientific 17 - Institutional Lodging RCW 84.34 and controlling instruments; (convalescent homes, nursing 86 - Marijuana grow operations photographic and optical goods; homes, etc.) 87 - Sale of Standing Timber watches/clocks manufacturing 18 - All other residential not 88 - Forest land designated coded 39 - Miscellaneous manufacturing RCW 84.33 19 - Vacation and cabin 50 - Condominiums-other than 91 - Undeveloped Land (land only) residential 21 - Food and kindred products 94 - Open space land RCW 84.34 53 - Retail Trade - general 22 - Textile mill products 95 - Timberland classified merchandise 54 - Retail Trade - food 23 - Apparel and other finished RCW 84.34 58 - Retail trade - eating & drinking products made from fabrics, 96 - Improvements on leased land (restaurants, bars) leather, and similar materials 59 - Tenant occupied, commercial 24 - Lumber and wood products (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. See ETA 3215 for additional information. If the sale involves multiple parcels with different land use codes, complete the predominate use worksheet.

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.
- 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.

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	Тах
0 to \$500,000	500,000	1.1%	5,500
500,000.01 - 1,500,000	1,000,000	1.28%	12,800
1,500,000.01 to 3,000,000	100,000	2.75%	2,750
3,000,000.01 and above	0	3.0%	0
Totals	\$1,600,000		\$21,050

Calculate the state excise tax due using this chart:

	Column A	Column B	Column C
Threshold	Amount within threshold	State rate	Тах
0 to \$500,000		1.1%	
500,000.01 - 1,500,000		1.28%	
1,500,000.01 to 3,000,000		2.75%	
3,000,000.01 and above		3.0%	
Totals			

Enter the total tax due amount on the Excise Tax: State line on the first page of the affidavit.

- 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.