**REAL ESTATE EXCISE TAX AFFIDAVIT**

**CHAPTER 82.45 RCW – CHAPTER 458-61A WAC**

This form is your receipt when stamped by cashier. This AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED (See back of last page for instructions)

### 1. Name

<table>
<thead>
<tr>
<th>Seller/Grantor</th>
<th>Buyer/Grantee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Mailing Address</td>
<td></td>
</tr>
<tr>
<td>City/State/Zip</td>
<td></td>
</tr>
<tr>
<td>Phone No. (including area code)</td>
<td></td>
</tr>
</tbody>
</table>

### 2. Name

<table>
<thead>
<tr>
<th>Name</th>
<th>Mailing Address</th>
<th>City/State/Zip</th>
<th>Phone No. (including area code)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

### 3. Send all property tax correspondence to:

- [ ] Same as Buyer/Grantee

<table>
<thead>
<tr>
<th>Name</th>
<th>Mailing Address</th>
<th>City/State/Zip</th>
<th>Phone No. (including area code)</th>
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</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

### 4. Street address of property:

- [ ] Unincorporated County
- [ ] City of

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 more space is needed, you may attach a separate sheet to each page of the affidavit)

### 5. Select Land Use Code(s):

- [ ] Enter any additional codes:

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)?

### 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 or 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.

#### (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 transferee at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land **does**/does not qualify for continuance.

**DEPUTY ASSESSOR**

**DATE**

#### (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)

NEW OWNER(S): To continue special valuation as historical property, **sign (3) below**. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferee at the time of sale.

**DEPUTY ASSESSOR**

**DATE**

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If claiming an exemption, list WAC number and reason for exemption:

- [ ] WAC No. (Section/Subsection) __________
- [ ] Reason for exemption __________

Type of Document

- [ ] Gross Selling Price $ __________
- [ ] *Personal Property (deduct) $ __________
- [ ] Exemption Claimed (deduct) $ __________
- [ ] Taxable Selling Price $ __________
- [ ] Excise Tax: State $ __________
- [ ] Local $ __________
- [ ] *Delinquent Interest: State $ __________
- [ ] Local $ __________
- [ ] *Delinquent Penalty $ __________
- [ ] *State Technology Fee $ __________
- [ ] Affidavit Processing Fee $ __________
- [ ] Total Due $ __________

A MINIMUM OF $10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS

### 8. Signature of Grantee or Grantee’s Agent

<table>
<thead>
<tr>
<th>Name (print)</th>
<th>Date &amp; city of signing:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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)).

REV 84 0001a (6/24/19) THIS SPACE - TREASURER’S USE ONLY
### REAL ESTATE EXCISE TAX AFFIDAVIT

**Chapter 82.45 RCW – Chapter 458-61A WAC**

This form is your receipt when stamped by cashier.

**THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED**

(See back of last page for instructions)

- **Box to check if partial sale, indicate % _____ sold.**
- **List percentage of ownership acquired next to each name.**

<table>
<thead>
<tr>
<th>1</th>
<th>Name</th>
<th>Mailing Address</th>
<th>City/State/Zip</th>
<th>Phone No. (including area code)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SELLER/GRANTOR</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Name</td>
<td>Mailing Address</td>
<td>City/State/Zip</td>
<td>Phone No. (including area code)</td>
</tr>
<tr>
<td><strong>BUYER/GRANTEE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3</th>
<th>Send all property tax correspondence to: [ ] Same as Buyer/Grantee</th>
<th>List all real and personal property tax parcel account numbers – check box if personal property</th>
<th>List assessed value(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4</th>
<th>Street address of property:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>This property is located in [ ] unincorporated __________ County OR within [ ] city of __________</td>
</tr>
</tbody>
</table>

- **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 more space is needed, you may attach a separate sheet to each page of the affidavit)**

<table>
<thead>
<tr>
<th>5</th>
<th>Select Land Use Code(s):</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>enter any additional codes:</td>
</tr>
<tr>
<td></td>
<td>(See back of last page for instructions)</td>
</tr>
<tr>
<td></td>
<td>YES NO</td>
</tr>
</tbody>
</table>

- **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)?**

<table>
<thead>
<tr>
<th>6</th>
<th>Is this property designated as forest land per chapter 84.33 RCW?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>YES NO</td>
</tr>
</tbody>
</table>

- **Is this property classified as current use (open space, farm and agriculture, or timber) land per chapter 84.34?**

- **Is this property receiving special valuation as historical property per chapter 84.26 RCW?**

<table>
<thead>
<tr>
<th>7</th>
<th>List all personal property (tangible and intangible) included in selling price.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

- **If claiming an exemption, list WAC number and reason for exemption:**

<table>
<thead>
<tr>
<th>WAC No. (Section/Subsection)</th>
<th>Reason for exemption</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>8</th>
<th>I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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- **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)).

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**REV 84 0001a (6/24/19) THIS SPACE - TREASURER’S USE ONLY**
Please type or print.

Real Estate Excise Tax Affidavit

This form is your receipt when stamped by cashier.

This affidavit will not be accepted unless all areas on all pages are fully completed.

(See back of last page for instructions)

☐ Check box if partial sale, indicate % ______ sold.

List percentage of ownership acquired next to each name.

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

List all real and personal property tax parcel account numbers – check box if personal property

List assessed value(s)

4. Street address of property:

This property is located in ☐ unincorporated _____________________________ County OR within ☐ city of _____________________________

☐ 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 more space is needed, you may attach a separate sheet to each page of the affidavit)

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)?

6. ☐ YES ☐ NO

Is this property designated as forest land per chapter 84.33 RCW?

☐ YES ☐ NO

If this property classified as current use (open space, farm and agriculture, or timber) land per chapter 84.34?

☐ YES ☐ NO

Is this property receiving special valuation as historical property per chapter 84.26 RCW?

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 transferee at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land ☐ does ☐ does not qualify for continuance.

DEPUTY ASSESSOR DATE

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)

NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferee at the time of sale.

(3) OWNER(S) SIGNATURE

PRINT NAME

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

Signature of Grantor or Grantor’s Agent ____________________________  Name (print) ____________________________  Date & city of signing ____________________________

Signature of Grantee or Grantee’s Agent ____________________________  Name (print) ____________________________  Date & city of signing ____________________________

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)).

REV 84 0001a (6/29/19) THIS SPACE - TREASURER’S USE ONLY

DEPT. OF REVENUE
# Real Estate Excise Tax Affidavit

Chapter 82.45 RCW – Chapter 458-61A WAC

This form is your receipt when stamped by cashier.

This affidavit will not be accepted unless all areas on all pages are fully completed.

(See back of last page for instructions)

**Please type or print**

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

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

3. Send all property tax correspondence to: [ ] Same as Buyer/Grantee
   - List all real and personal property tax parcel account numbers – check box if personal property
   - List assessed value(s)

4. Street address of property:
   - 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 transferee at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.
   - This land [ ] does [ ] does not qualify for continuance.

   - (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
     - NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferee at the time of sale.

   - (3) OWNER(S) SIGNATURE

5. Select Land Use Code(s):
   - (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)?

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 agriculture, or timber) land per chapter 84.34?

   - Is this property receiving special valuation as historical property per chapter 84.26 RCW?

   - If any answers are yes, complete as instructed below.

7. List all personal property (tangible and intangible) included in selling price:
   - If claiming an exemption, list WAC number and reason for exemption:
     - WAC No. (Section/Subsection)
     - Reason for exemption

8. I certify under penalty of perjury that the foregoing is true and correct.

   - Signature of Grantor or Grantor’s Agent
   - Name (print) ____________________________
   - Date & city of signing: ____________________________

   - Signature of Grantee or Grantee’s Agent
   - Name (print) ____________________________
   - Date & city of signing: ____________________________

   **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)).

---

REV 84 0001a (6/24/19) THIS SPACE - TREASURER’S USE ONLY

**Taxpayer:**

This form is your receipt when stamped by cashier.

This affidavit will not be accepted unless all areas on all pages are fully completed.

(See back of last page for instructions)
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 http://dor.wa.gov.

Section 1:
- Enter the name(s) of seller/grantor. This is the person(s) conveying interest in the property. If sale is less than 100%, check the box “Check if partial sale” and fill in the percentage sold.

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. 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. See WAC 458-53-030 (5) for a complete list.

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. Use Tax may be reported on your Combined Excise Tax Return or a Consumer Use Tax Return, both available at http://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 http://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.
- 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.
- 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 taxpayers’ 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.