

REAL ESTATE EXCISE TAX AFFIDAVIT

This form is your receipt
when stamped by cashier.

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

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

Only for sales in multiple location codes on or after January 1, 2020.

Check box if the sale occurred in
more than one location code.

PLEASE TYPE OR PRINT

Check box if partial sale, indicate % _____ sold.

List percentage of ownership acquired next to each name.

SELLER GRANTOR	1 Name _____	BUYER GRANTEE	2 Name _____
	Mailing Address _____		Mailing Address _____
	City/State/Zip _____		City/State/Zip _____
	Phone No. (including area code) _____		Phone No. (including area code) _____
3	Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers - check box if personal property	
Name _____		_____ <input type="checkbox"/>	List assessed value(s)
Mailing Address _____		_____ <input type="checkbox"/>	_____
City/State/Zip _____		_____ <input type="checkbox"/>	_____
Phone No. (including area code) _____		_____ <input type="checkbox"/>	_____

4 Street address of property: _____

This property is located in _____

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)?	<input type="checkbox"/>	<input type="checkbox"/>
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 no, complete the worksheet on page 2.	<input type="checkbox"/>	<input type="checkbox"/>

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 _____

Type of Document _____

Date of Document _____

Gross Selling Price for County \$ _____

*Personal Property (deduct) \$ _____

Exemption Claimed \$ _____

Taxable Selling Price for County \$ _____

Excise Tax: State \$ _____

Local \$ _____

*Delinquent Interest: State \$ _____

Local \$ _____

*Delinquent Penalty \$ _____

Subtotal \$ _____

*State Technology Fee \$ _____

Affidavit Processing Fee \$ _____

Total Due \$ _____

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

6 YES NO

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

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

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 transferor 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 transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

PRINT NAME

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

Signature of Grantor or Grantor's Agent _____	Signature of Grantee or Grantee's Agent _____
Name (print) _____	Name (print) _____
Date & city of signing _____	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)).

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

Gross Selling Price	
Personal Property (deduct)	
Exemption Claimed (deduct)	
Total Taxable Selling Price (A)	

Step 2: Calculate the total state REET tax

Amount * Rate = Tax due

	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.

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	State REET Tax Multiply the total state REET tax by the percentage of sale for this parcel B*D	Location Code	County Where Parcel is Located	Local Rate (E)	Local REET Tax C*E
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.

County Name	State REET Add the state REET amounts from the state REET tax column above for all the locations within the county	Local REET Add the local REET amounts from the local REET tax column above for all the locations within the county
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.

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

9 - Land with mobile home	10 - 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. 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. 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](#).

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:

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:

Threshold	Amount within Threshold Amount	State Rate	Tax
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:

Threshold	Amount within Threshold Amount	State Rate	Tax
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			

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.