

Mail Completed Form To:



Washington State Department of Revenue Special Programs Division PO Box 47464 Olympia, WA 98504-7464

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 TRANSFEROR (Attach a list for multiple transferors including percentage sold) Name Street City State Zip Tax Registration Number Federal Identifier Number Percent of Entity Ownership Sold % AFFIDAVIT I certify under penalty of perjury under the laws of the state of Washington that the information on this return is true and correct. Signature of Transferor/Agent Name (print) Date & Place of Signing Telephone Number

2 TRANSFEREE (Attach a list for multiple transferees including percentage bought) Name Street City State Zip Tax Registration Number Federal Identifier Number Percent of Entity Ownership Purchased % AFFIDAVIT I certify under penalty of perjury under the laws of the state of Washington that the information on this return is true and correct. Signature of Transferee/Agent Name (print) Date & Place of Signing Telephone Number

3 Name and address of entity whose ownership was transferred: Name Street City State Zip Tax Registration Number Federal Identifier Number Type of entity (check one): [] Corporation [] Partnership [] Trust [] Limited Liability Company

4 Attach a list of names, addresses, and relationships of all entities affected by this transfer.

5 REAL PROPERTY VALUES: for on-line tax computation, fields A, B, and C are required. A. Select location. For assistance finding a location, use the link below. http://dor.wa.gov/content/findtaxesandrates/salesandusetaxrates/lookupataxrate/ B. Enter County Tax Parcel number. C. Enter the True & Fair Value of real property. (RCW 82.45.030(2))

Table with 7 columns: A. Location, Local City/County Tax Rate, B. County Tax Parcel No., C. True & Fair Value, State Excise Tax Rate (.0128), Local City/County Tax, Subtotal

6 TAX COMPUTATION: 1. If you owe interest or penalty, enter the amount in line 3, 4, and 5. (RCW 82.45.100) 2. If you need assistance in completing this form, please contact the Special Programs Division, Department of Revenue at (360) 570-3265. 3. Make check or money order payable to Washington State Department of Revenue. Date of Transfer If tax exemption is claimed, provide reference to WAC Title and Number If you are claiming a gift exemption under WAC 458-61A-201 you must include a completed Real Estate Excise Tax Supplemental Statement.

Department of Revenue Use Only

Table with 2 columns: Description, Amount. Rows: 1. State Tax, 2. Local Tax, 3. State Delinquent Interest, 4. Local Delinquent Interest, 5. State & Local 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** 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/RealEstExcsTxRates.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:** Subtotal the 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.
 - If you are claiming a gift exemption under **WAC 458-61A-201** you must include a completed Real Estate Excise Tax Supplemental Statement.

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)).