

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt  
when stamped by cashier.

PLEASE TYPE OR PRINT

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 of property

If multiple owners, list percentage of ownership next to name.

1 SELLER GRANTOR	Name _____	2 BUYER GRANTEE	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:      Same as Buyer/Grantee		List all real and personal property tax parcel account numbers – check box if personal property	List assessed value(s)
	Name _____			
	Mailing Address _____			
	City/State/Zip _____			
	Phone No. (including area code) _____			

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)	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 \$ _____ *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ _____ 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
	Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)?		
	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? Is this property receiving special valuation as historical property per chapter 84.26 RCW? If any answers are yes, complete as instructed below. <b>(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)</b> NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, <b>you must sign on (3) below.</b> 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  <b>(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)</b> NEW OWNER(S): To continue special valuation as historic property, <b>sign (3) below.</b> 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.  <b>(3) OWNER(S) SIGNATURE</b>  _____  PRINT NAME  _____		

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)).



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	_____			_____	
	Mailing Address _____			Mailing Address _____	
	City/State/Zip _____			City/State/Zip _____	
	Phone No. (including area code) _____			Phone No. (including area code) _____	
<b>3</b>	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)
	Name _____		_____		_____
	Mailing Address _____		_____		_____
	City/State/Zip _____		_____		_____
	Phone No. (including area code) _____		_____		_____

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. <input type="checkbox"/> Yes <input type="checkbox"/> No
	Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

<div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between; align-items: center;"> <span style="background-color: black; color: white; padding: 2px 5px; font-weight: bold;">5</span> <span>Select Land Use Code(s):</span> </div> <div style="margin-top: 10px;"> enter any additional codes: _____  (See back of last page for instructions) </div> <div style="display: flex; justify-content: flex-end; margin-top: 10px;"> <span style="margin-right: 20px;">YES</span> <span>NO</span> </div> </div> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between; align-items: center;"> <span style="background-color: black; color: white; padding: 2px 5px; font-weight: bold;">6</span> <span></span> </div> <div style="margin-top: 10px;"> <p>Is this property exempt from property tax per chapter 84.36 RCW (nonprofit organization)?</p> <p>Is this property designated as forest land per chapter 84.33 RCW?</p> <p>Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?</p> <p>Is this property receiving special valuation as historical property per chapter 84.26 RCW?</p> <p>If any answers are yes, complete as instructed below.</p> <p><b>(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)</b>  NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, <b>you must sign on (3) below.</b> The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. 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---	---

<b>8</b>	<b>I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.</b>	
Signature of <b>Grantor or Grantor's Agent</b> _____	Signature of <b>Grantee or Grantee's Agent</b> _____	
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)).



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If multiple owners, list percentage of ownership next to name.

<b>4</b>	Street address of property: _____
	This property is located in _____
	<input type="checkbox"/> 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)

<b>8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.</b>	
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5	Select Land Use Code(s): _____ enter any additional codes: _____ (See back of last page for instructions)	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 \$ _____ *Personal Property (deduct) \$ _____ Exemption Claimed (deduct) \$ _____ Taxable Selling Price \$ _____ 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	
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# 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.

**Section 2:**

Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property.

**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.
- |  |  |  |   |
|--|--|--|---|
| ▪ 09 - Land with mobile home   | ▪ 23 - Apparel and other finished products made from fabrics, leather, and similar materials | ▪ 33 - Primary metal industries  | ▪ 71 - Cultural activities/nature exhibitions       |
| ▪ 10 - Land with new building  | ▪ 24 - Lumber and wood products (except furniture)   | ▪ 34 - Fabricated metal products   | ▪ 74 - Recreational activities (golf courses, etc.) |
| ▪ 11 - Household, single family units                                  | ▪ 25 - Furniture and fixtures  | ▪ 35 - Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing | ▪ 75 - Resorts and group camps                      |
| ▪ 12 - Multiple family residence (2-4 Units)                           | ▪ 26 - Paper and allied products   | ▪ 39 - Miscellaneous manufacturing   | ▪ 80 - Water or mineral right                       |
| ▪ 13 - Multiple family residence (5 + Units)                           | ▪ 27 - Printing and publishing   | ▪ 50 - Condominiums-other than residential   | ▪ 81 - Agriculture (not in current use)             |
| ▪ 14 - Residential condominiums  | ▪ 28 - Chemicals   | ▪ 53 - Retail Trade - general merchandise  | ▪ 83 - Agriculture current use RCW 84.34            |
| ▪ 15 - Mobile home parks or courts                                     | ▪ 29 - Petroleum refining and related industries   | ▪ 54 - Retail Trade - food   | ▪ 86 - Standing Timber (separate from land)         |
| ▪ 16 - Hotels/motels   | ▪ 30 - Rubber and miscellaneous plastic products   | ▪ 58 - Retail trade - eating & drinking (restaurants, bars)  | ▪ 88 - Forest land designated RCW 84.33             |
| ▪ 17 - Institutional Lodging (convalescent homes, nursing homes, etc.) | ▪ 31 - Leather and leather products  | ▪ 59 - Tenant occupied, commercial properties  | ▪ 91 - Undeveloped Land (land only)                 |
| ▪ 18 - All other residential not coded                                 | ▪ 32 - Stone, clay and glass products  | ▪ 64 - Repair services   | ▪ 94 - Open space land RCW 84.34                    |
| ▪ 19 - Vacation and cabin  |  | ▪ 65 - Professional services (medical, dental, etc.)   | ▪ 95 - Timberland classified RCW 84.34              |
| ▪ 21 - Food and kindred products                                       |  |  | ▪ 96 - Improvements on leased land                  |
| ▪ 22 - Textile mill products   |  |  |   |

**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.

**Where to send completed forms:**

Completed forms should be submitted to the County Treasurer's or Recorder’s Office where the property is located.

**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 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