

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

Only for sales in multiple location codes on or after July 1, 2022.

This affidavit will not be accepted unless all areas on all pages are fully and accurately completed. This form is your receipt when stamped by cashier. *Please type or print.*

Check box if partial sale, indicate % sold. List percentage of ownership acquired next to each name.

## 1 Seller/Grantor

Name

Mailing address

City/state/zip

Phone (including area code)

## 2 Buyer/Grantee

Name

Mailing address

City/state/zip

Phone (including area code)

3 Send all property tax correspondence to: Same as Buyer/Grantee

Name

Mailing address

City/state/zip

4 Street address of property

This property is located in

*(for unincorporated locations please select your county)*

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 you need more space, attach a separate sheet to each page of the affidavit).

## 5

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

Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in its current use?

Yes No

**If yes and the entire transfer involves parcels with different classifications, complete the predominate use calculator (see instructions).**

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

If any answers are yes, complete as instructed below.

### (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)

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This land:  does  does not qualify for continuance.

Deputy assessor signature

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) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.

### (3) NEW OWNER(S) SIGNATURE

Signature

Signature

Print name

Print name

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

Signature of grantor or agent

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Name (print)

Name (print)

Date & city of signing

Date & city of signing

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List all real and personal property tax parcel account numbers

Personal property?

Assessed value(s)

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

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

WAC number (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**

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# Multiple Location Codes Worksheet

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.

Skip to step 3 if the predominant use for the sale is agriculture or timber land. For assistance in determining predominant use, see ETA 3215 and the predominate use calculator at [dor.wa.gov/REET](http://dor.wa.gov/REET).

This worksheet must be provided to each county with a separate affidavit for each county in which property is located.

### Step 1: Calculate the taxable selling price for entire transaction

|  |  |
|--|--|
| Gross selling price                    |  |
| Personal property (deduct)             |  |
| Exemption claimed (deduct)             |  |
| <b>Total taxable selling price (A)</b> |  |

### Step 2: Calculate the total state REET

Amount \* rate = tax due

|   | Amount | Rate   | Tax due |
|---|--------|--------|---------|
| Portion of taxable selling price less than \$500,000.01 at 1.1%                 |        | 0.0110 |         |
| Portion of taxable selling price from \$500,000.01 to \$1,500,000.00 at 1.28%   |        | 0.0128 |         |
| Portion of taxable selling price from \$1,500,000.01 to \$3,000,000.00 at 2.75% |        | 0.0275 |         |
| Portion of taxable selling price above \$3,000,000 at 3.0%                      |        | 0.0300 |         |

**Total state REET (B)**

### Step 3: Calculate the state REET and local REET 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)<br><br>Divide the taxable selling price per parcel by the total taxable selling price.<br>C/A=D | State REET<br><br>Multiply the total state REET by the percentage of sale for this parcel.<br>B*D | Location code<br><br>Type the code, city, or if you are outside city limits, type the county. For example, "Whatcom" County." | County where parcel is located | Local rate (E) | Local REET C*E |
|---------------|---|--|---|---|--------------------------------|----------------|----------------|
|               |   |  |   |   |                                |                |                |
|               |   |  |   |   |                                |                |                |
|               |   |  |   |   |                                |                |                |
|               |   |  |   |   |                                |                |                |
|               |   |  |   |   |                                |                |                |
|               |   |  |   |   |                                |                |                |
|               |   |  |   |   |                                |                |                |
|               |   |  |   |   |                                |                |                |
|               |   |  |   |   |                                |                |                |

**Total state REET**

**Total local REET**

### Step 4: Calculate the state REET and local REET 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<br>Add the state REET amounts from the state REET tax column above for all the locations within the county. | Local REET<br>Add the local REET amounts from the local REET tax column above for all the locations within the county. |
|-------------|--|--|
|             |  |  |
|             |  |  |
|             |  |  |

**Total state REET**

**Total local REET**

# 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/REET](http://dor.wa.gov/REET). This affidavit must be fully and accurately completed. If it is not, the county has the authority to reject the affidavit. See WAC 458-61A-303(6)

## Section 1:

If the sale involves property in only one location, 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 exactly as listed on the legal conveyance document including the method of holding title. Attach additional page if necessary to fully list all grantors.

## Section 2:

Enter the name(s) of buyer/grantee exactly as listed on the legal conveyance document including the method of holding title. List the percentage acquired after each name. Attach additional page if necessary to fully list all grantees.

## 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. Attach an additional page if necessary.

## 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 (medical, dental, etc.) |
| 11 - Household, single family units  | 28 - Chemicals   | 71 - Cultural activities/nature exhibitions        |
| 12 - Multiple family residence (2-4 Units)   | 29 - Petroleum refining and related industries   | 74 - Recreational activities (golf courses, etc.)  |
| 13 - Multiple family residence (5+ Units)  | 30 - Rubber and miscellaneous plastic products   | 75 - Resorts and group camps                       |
| 14 - Residential condominiums  | 31 - Leather and leather products  | 80 - Water or mineral right                        |
| 15 - Mobile home parks or courts   | 32 - Stone, clay and glass products  | 81 - Agriculture (not in current use)              |
| 16 - Hotels/motels   | 33 - Primary metal industries  | 83 - Agriculture current use RCW 84.34             |
| 17 - Institutional Lodging (convalescent homes, nursing homes, etc.)                       | 34 - Fabricated metal products   | 86 - Cannabis grow operations                      |
| 18 - All other residential not coded   | 35 - Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing | 87 - Sale of Standing Timber                       |
| 19 - Vacation and cabin  | 39 - Miscellaneous manufacturing   | 88 - Forest land designated RCW 84.33              |
| 21 - Food and kindred products   | 50 - Condominiums-other than residential   | 91 - Undeveloped Land (land only)                  |
| 22 - Textile mill products   | 53 - Retail Trade - general merchandise  | 94 - Open space land RCW 84.34                     |
| 23 - Apparel and other finished products made from fabrics, leather, and similar materials | 54 - Retail Trade - food   | 95 - Timberland classified RCW 84.34               |
| 24 - Lumber and wood products (except furniture)   | 58 - Retail trade - eating & drinking (restaurants, bars)  | 96 - Improvements on leased land                   |
| 25 - Furniture and fixtures  | 59 - Tenant occupied, commercial properties  |  |

- 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 and the county assessor has signed that the land does qualify for continuance in the Notice of Continuance in Section 6. See ETA 3215 for additional information. If the entire sale involves multiple parcels in which one or more parcel(s) is classified as above and one or more parcel(s) is not included in these classifications, you must complete the predominate use worksheet which can be found at [dor.wa.gov/REET](http://dor.wa.gov/REET). The predominate use worksheet must be completed prior to completing the multiple location codes worksheet to determine the correct tax rate for the entire sale and both worksheets must be submitted with each affidavit.

## 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: (Complete the Multiple Location Codes Worksheet before completing this section)

- 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](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. WAC 458-61A is available online at [dor.wa.gov/REET](http://dor.wa.gov/REET).
- 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 for completing the Multiple Location Codes Worksheet:**

**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 would be calculated on a sale totaling \$1,600,000:

|                           | Column A                | Column B   | Column C |
|---------------------------|-------------------------|------------|----------|
| Threshold                 | Amount within threshold | 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        |
| <b>Totals</b>             | \$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 | 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%       |          |
| <b>Totals</b>             |                         |            |          |

**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. 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 of state and local tax per county on section 7 of the affidavit. A separate affidavit and a copy of the worksheet 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 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.
- Real Estate Excise Tax is a specific lien on the property. The filing of the affidavit may result in a lien on the parcel(s) involved in the transfer if the proper tax is not paid at the time of transfer. RCW 82.45.070.

**Audit:**

All transactions are subject to audit by the Department of Revenue. An audit will confirm the proper amount of tax was paid and that any claim for exemption is valid. Failure to provide documentation as requested may result in the denial of any exemptions claimed and the assessment of additional tax with applicable interest and penalties. WAC 458-61A-301(9)

**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 managed 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](http://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.