

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

Only for sales in multiple location codes on or after January 1, 2023.

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

This form is your receipt when stamped by cashier. *Please type or print.*

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

| List all real and personal property tax parcel account numbers | Personal property? | Assessed value(s) |
|--|--------------------------|-------------------|
| _____ | <input type="checkbox"/> | _____ |
| _____ | <input type="checkbox"/> | _____ |
| _____ | <input type="checkbox"/> | _____ |

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 Land use codes _____
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 predominantly used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215. Yes No

If yes, complete the predominate use calculator (see instructions for section 5).

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)
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 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 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 _____
Name (print) _____
Date & city of signing _____

Signature of grantee or agent _____
Name (print) _____
Date & city of signing _____

Perjury in the second degree is a class C felony which is punishable by confinement in a state correctional institution for a maximum term of five years, or by a fine in an amount fixed by the court of not more than \$10,000, or by both such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)).

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

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.

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 selling price less than \$525,000.01 at 1.1% | | 0.0110 | |
| Portion of taxable selling price from \$525,000.01 to \$1,525,000.00 at 1.28% | | 0.0128 | |
| Portion of taxable selling price from \$1,525,000.01 to \$3,025,000.00 at 2.75% | | 0.0275 | |
| Portion of taxable selling price above \$3,025,000 at 3.0% | | 0.0300 | |

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 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 tax C*E |
|---------------|---|--|---|---|--------------------------------|----------------|--------------------|
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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 _____

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, 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.

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.

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 | 27 - Printing and publishing | 64 - Repair services |
| 10 - Land with new building | 28 - Chemicals | 65 - Professional services (medical, dental, etc.) |
| 11 - Household, single family units | 29 - Petroleum refining and related industries | 71 - Cultural activities/nature exhibitions |
| 12 - Multiple family residence (2-4 Units) | 30 - Rubber and miscellaneous plastic products | 74 - Recreational activities (golf courses, etc.) |
| 13 - Multiple family residence (5+ Units) | 31 - Leather and leather products | 75 - Resorts and group camps |
| 14 - Residential condominiums | 32 - Stone, clay and glass products | 80 - Water or mineral right |
| 15 - Mobile home parks or courts | 33 - Primary metal industries | 81 - Agriculture (not in current use) |
| 16 - Hotels/motels | 34 - Fabricated metal products | 83 - Agriculture current use RCW 84.34 |
| 17 - Institutional Lodging (convalescent homes, nursing homes, etc.) | 35 - Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing | 86 - Cannabis grow operations |
| 18 - All other residential not coded | 39 - Miscellaneous manufacturing | 87 - Sale of Standing Timber |
| 19 - Vacation and cabin | 50 - Condominiums-other than residential | 88 - Forest land designated RCW 84.33 |
| 21 - Food and kindred products | 53 - Retail Trade - general merchandise | 91 - Undeveloped Land (land only) |
| 22 - Textile mill products | 54 - Retail Trade - food | 94 - Open space land RCW 84.34 |
| 23 - Apparel and other finished products made from fabrics, leather, and similar materials | 58 - Retail trade - eating & drinking (restaurants, bars) | 95 - Timberland classified RCW 84.34 |
| 24 - Lumber and wood products (except furniture) | 59 - Tenant occupied, commercial properties | 96 - Improvements on leased land |
| 25 - Furniture and fixtures | | |
| 26 - Paper and allied products | | |

- 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
- 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.
- 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:

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:

| | Column A | Column B | Column C |
|---------------------------|-------------------------|------------|--------------------|
| Threshold | Amount within threshold | State rate | Tax |
| 0 to \$525,000 | 525,000 | 1.1% | 5,775 |
| 525,000.01 – 1,525,000 | 1,000,000 | 1.28% | 12,800 |
| 1,525,000.01 to 3,025,000 | 75,000 | 2.75% | 2,062.50 |
| 3,025,000.01 and above | 0 | 3.0% | 0 |
| Totals | \$1,600,000 | | \$20,637.50 |

Calculate the state excise tax due using this chart:

| | Column A | Column B | Column C |
|---------------------------|-------------------------|------------|----------|
| Threshold | Amount within threshold | State rate | Tax |
| 0 to \$525,000 | | 1.1% | |
| 525,000.01 – 1,525,000 | | 1.28% | |
| 1,525,000.01 to 3,025,000 | | 2.75% | |
| 3,025,000.01 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.

Print on legal size paper.

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.