

Check box if partial sale, indicate %

sold.

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

List percentage of ownership acquired next to each name.

Only for sales in a single location code on or after April 1, 2024. 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*.

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 Check box if any of the listed parcels are being segregated from ano Legal description of property (if you need more space, attach a separat	i i i i i i i i i i i i i i i i i i i	Name Mailing address City/state/zip Phone (including area code) List all real and personal property tax Personal Assessed parcel account numbers property? value(s)		
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 Check box if any of the listed parcels are being segregated from ano	(for u	City/state/zip Phone (including area code) List all real and personal property tax Personal Assessed		
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4 Street address of property This property is located in Check box if any of the listed parcels are being segregated from ano				
This property is located in (Check box if any of the listed parcels are being segregated from ano				
	ther	inincorporated locations please select your county)		
	te sh			
_		_		
5		7 List all personal property (tangible and intangible) included in selling price.		
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	If claiming an exemption, enter exemption code and reason for		
Is this property predominately used for timber (as classified	No	exemption. *See dor.wa.gov/REET for exemption codes*		
under RCW 84.34 and 84.33) or agriculture (as classified under		Exemption No. (sec/sub) Reason for exemption		
RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions) Yes	No			
	No			
Is this property classified as current use (open space, farm		Type of document		
and agricultural, or timber) land per RCW 84.34? Yes	No	Date of document		
Is this property receiving special valuation as historical property per RCW 84.26? Yes	No	Gross selling price		
If any answers are yes, complete as instructed below.		"Personal property (deduct)		
(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)		Exemption claimed (deduct)		
NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or		Taxable selling price		
timber) land, you must sign on (3) below . The county assessor must th	nen	Less than \$525,000.01 at 1.1%		
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		From \$525,000.01 to \$1,525,000 at 1.28%		
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		From \$1,525,000.01 to \$3,025,000 at 2.75%		
		Above \$3,025,000 at 3%		
information.		Agricultural and timberland at 1.28%		
This land: does does not qualify for		Total excise tax: state		
continuance.		Local		
Deputy assessor signature Date	-	*Delinquent interest: state		
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)		Local		
NEW OWNER(S): To continue special valuation as historic property, sign		*Delinquent penalty		
(3) below. If the new owner(s) doesn't wish to continue, all additional calculated pursuant to RCW 84.26, shall be due and payable by the sell		Subtotal		
or transferor at the time of sale.	-	*State technology fee		
(3) NEW OWNER(S) SIGNATURE		Affidavit processing fee		
Signature Signature		Total due		
name Print name		A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS		
Print name Print name 8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS T	BIIC			
Signature of grantor or agent		Signature of grantee or agent		
Name (print)		Name (print)		
Date & city of signing		Date & city of signing		
, , ,	nfine	, , ,		
		ement in a state correctional institution for a maximum term of five years, oth 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 alterna (TTY) users may use th	ate fo	ormat for the visually impaired, please call 360-705-6705. Teletype A Relay Service by calling 711.		
		REASURER'S USE ONLY COUNTY TREASURER		



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

Washington State Form 84 0001a		ccepte	ed un	e on or after April 1, 2024. ess all areas on all pages are fully and ed by cashier. <i>Please type or print.</i>	accurately co	ompleted.				
Check box if partial sale, ind	icate % sold.			List percentage of ownership acquired ne	kt to each nam	e.				
1 Seller/Grantor				2 Buyer/Grantee						
Name				Name						
Mailing address City/state/zip				Mailing address						
Phone (including area code)				City/state/zip Phone (including area code)						
7				List all real and personal property tax Personal Assessed						
3 Send all property tax correspondence to: Same as Buyer/Grantee Name			e	parcel account numbers	property?	value(s)				
Mailing address City/state/zip										
			other	nincorporated locations please select you parcel, are part of a boundary line adjustr eet to each page of the affidavit).		s being merged.				
5 Enter any additional codes				7 List all personal property (tangible and price.	d intangible) in	cluded in selling				
(see back of last page for instru Was the seller receiving a prop- under RCW 84.36, 84.37, or 84. citizen or disabled person, hom Is this property predominately used RCW 84.34 and 84.33) or agricultur 84.34.020) and will continue in it's of transfer involves multiple parcels of complete the predominate use cal	erty tax exemption or deferral 38 (nonprofit org., senior eowner with limited income)? I for timber (as classified under e (as classified under RCW current use? If yes and the with different classifications,	Yes Yes	No No	If claiming an exemption, enter exemptio exemption. *See dor.wa.gov/REET for ex Exemption No. (sec/sub) Reason for exemption						
6 Is this property designated a	is forest land per RCW 84 33?	Yes	No							
Is this property classified as cur				Type of document						
and agricultural, or timber) land	•	Yes	No	Date of document						
Is this property receiving specia property per RCW 84.26?	I valuation as historical	Yes	No	Gross selling						
If any answers are yes, complet	e as instructed below.			*Personal property (dec						
(1) NOTICE OF CONTINUANCE	FOREST LAND OR CURRENT US			Exemption claimed (dec						
NEW OWNER(S): To continue th or classification as current use (Taxable selling						
timber) land, you must sign on	(3) below. The county assessor	must		Excise tax: stat						
determine if the land transferre by signing below. If the land no				Less than \$525,000.01 at						
continue the designation or cla				From \$525,000.01 to \$1,525,000 at 1						
compensating or additional tax or transferor at the time of sale				From \$1,525,000.01 to \$3,025,000 at 2						
signing (3) below, you may cont				Above \$3,025,000 a						
information.				Agricultural and timberland at 1						
This land: does	does not qualify for			Total excise tax:	state					
continuance.					Local					
Deputy assessor signature	Date			*Delinquent interest:	state					
				I	Local					

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

Affidavit processing fee Total due Signature Signature A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX Print name Print name *SEE INSTRUCTIONS ${f 8}$ I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature of grantor or agent	Signature of grantee or agent
Name (print)	Name (print)
Date & city of signing	Date & city of signing
Perjury in the second degree is a class C felony which is puni-	shable by confinement in a state correctional institution for a maximum term of five years, or b

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.

THIS SPACE TREASURER'S USE ONLY

COUNTY ASSESSOR

*Delinquent penalty

*State technology fee

Subtotal



Check box if partial sale, indicate %

sold.

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

List percentage of ownership acquired next to each name.

Only for sales in a single location code on or after April 1, 2024. 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*.

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Mailing address	arcel account numbers property? value(s)
Street address of property A Street address of property Insport y is located in Check box if any of the listed parcels are being segregated from another parcel, are egal description of property (if you need more space, attach a separate sheet to each of last page for instructions) Inter any additional codes see back of last page for instructions) Was the seller receiving a property tax exemption or deferral inder RCW 84.36, 84.37, or prodominately used for timber (as classified under RCW 44.36, 84.31, or property cas classified under RCW 44.34.0020) and will continue in it's current use? If yes and the ransfer involves multiple parcels with different classifications, omplete the predominate use claulator (see instructions) Yes No 5 Is this property classified as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or classification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current use (open space, farm and agriculture, or rolassification as current u	
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Check box if any of the listed parcels are being segregated from another parcel, are egal description of property (if you need more space, attach a separate sheet to each egal description of property (if you need more space, attach a separate sheet to each egal description of property (if you need more space, attach a separate sheet to each egal description of property (if you need more space, attach a separate sheet to each egal description of property (if you need more space, attach a separate sheet to each egal description of last page for instructions) 5 7 List all price. 6 7 List all price. 7 List all price. 7 List all price. 8 He seller receiving a property tax exemption or deferral inder RCW 34.36, 84.37, or 84.38 (nohorofit org., senior its property redominately used for timble (as classified under RCW 44.4020) and will continue in it's current use? If yes and the amsfer involves multiple parcels with different classifications, the senter of a sthis property designated as forest land per RCW 84.33? Yes No 5 Is this property designated as forest land per RCW 84.33? Yes No Type of di Date of dist page on the current designation as forest land property per RCW 84.26? Yes No 6 Is this property classified as current use? If yes and the continues to qualify and will indicate yis ysing below. If the land no longer qualifies or you do not wish to continue, or imber) land, you must sign on (3) below. The continue the current designation as forest land per CLW 84.26? Yes No 9	
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Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior ittizen or disabled person, homeowner with limited income)? Yes No ittizen or disabled person, homeowner with limited income)? Yes No KW 84.36, and 84.33) or agriculture (as classified under RCW 84.34 and 94.33) or agriculture (as classified under RCW 84.33?) Yes No Somplete the predominate use calculator (see instructions) Yes No So It is property designated as forest land per RCW 84.33? Yes No So It is property designated as forest land per RCW 84.33? Yes No Date of d St is property designated as forest land per RCW 84.32? Yes No Date of d St is property receiving special valuation as historical Type of d property receiving special valuation as historical Yes No Date of d st his property additional taxes ging on a spece, farm and agriculture, or imber) land, you must sign on (3) below. The county assessor must then tearmine if the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the termine of the land no longer qualifies or you do not wish to continue the designation or classification as current use (open space, farm and agriculture, or imber) land, you may contact your local county assessor for more formation. From \$1 Poputy assessor signature Date	
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jury in the second degree is a class C felony which is punishable by confinement in a a fine in an amount fixed by the court of not more than \$10,000, or by both such co	
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Real Estate Excise Tax Affidavit (RCW 82.45 WAC 458-61A)

Only for sales in a single location code on or after April 1, 2024. 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	e, indicate % sold.		List percentage c	of ownership acquired nex	t to each name.
1 Seller/Grantor			2 Buyer/Grante	e	
Name			Name		
Mailing address City/state/zip			Mailing address City/state/zip		
Phone (including area cod	e)		Phone (including	garea code)	
3 Send all property tax co Name	rrespondence to: Same as Buyer	/Grantee		d personal property tax account numbers	Personal Assessed property? value(s)
Mailing address City/state/zip					
	rty isted parcels are being segregated ⁻ rty (if you need more space, attach	from anot	her parcel, are part		
5			7 List all parso	nal proporty (tangible and	intangible) included in selling
5			Ist all perso price.	nai property (tangible and	intangible) included in selling
Enter any additional codes (see back of last page for i			pricer		
Was the seller receiving a under RCW 84.36, 84.37, o citizen or disabled person, Is this property predominatel RCW 84.34 and 84.33) or agri 84.34.020) and will continue i	property tax exemption or deferral or 84.38 (nonprofit org., senior homeowner with limited income)? y used for timber (as classified under culture (as classified under RCW n it's current use? If yes and the				
	rcels with different classifications, se calculator (see instructions)	Yes	No		
6 Is this property designation	ted as forest land per RCW 84.33?	Yes N	No		
	s current use (open space, farm		Type of docum		
and agricultural, or timber		Yes	No Date of docum		rico
property per RCW 84.26?	pecial valuation as historical	Yes	No	Gross selling p *Personal property (ded	
If any answers are yes, cor	nplete as instructed below.			Exemption claimed (ded	
	NCE (FOREST LAND OR CURRENT U ue the current designation as fores			Taxable selling p	,
or classification as current	use (open space, farm and agricult	ure, or		Excise tax: stat	
	n on (3) below. The county assessons for the county assessons for the continues to qualify and will be a set of the continues to qualify and will be a set of the continues to the country of the country			Less than \$525,000.01 at :	
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	or classification, it will be removed a al taxes will be due and payable by t		,	000.01 to \$3,025,000 at 2.	
or transferor at the time o	f sale (RCW 84.33.140 or 84.34.108	8). Prior to		Above \$3,025,000 a	t 3%
signing (3) below, you may information.	contact your local county assessor	for more	Agricul	tural and timberland at 1.	28%
This land: doe	es does not qualify fo	or	-	Total excise tax: s	tate
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Deputy assessor signature (2) NOTICE OF COMPLIAN				L	ocal
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	er(s) doesn't wish to continue, all a N 84.26, shall be due and payable b			Subt	otal
or transferor at the time o		by the sene	-1	*State technology	r fee
(3) N	EW OWNER(S) SIGNATURE			Affidavit processing	fee
Signature	Signature		-	Total	
Print name	Print name		_ A MININ	AUM OF \$10.00 IS DUE *SEE INSTRUC	IN FEE(S) AND/OR TAX
		אין איני איז			
	agent			grantee or agent	
Name (print)	-0		Name (print		
Date & city of signing			Date & city		
	is a class C felony which is punisha	ble by con	,	0 0	r a maximum term of five years, or by 2.030 and RCW 9A.20.021(1)(c)).
	by the court of not more than \$10 ilability of this publication in a (TTY) users ma				
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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 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 more than one location code, use the Multiple Location Real Estate Excise Tax Affidavit. If the 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 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 - Cannabis 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
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- 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 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.

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. WAC 458-61A is available online at 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.
- 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:

- 1. Enter the sale amount that falls within the specific threshold in column A.
- 2. Multiply the amount in column A by the state rate in column B. Enter the results in column C.
- 3. Enter the amount in column C on the appropriate threshold line on page 1 of the affidavit.

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	Тах
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			

Enter the total state tax due on the Excise Tax: State line.

- Enter the local tax due due. This rate is based on the location in which the property is located. A list of local rates can be found at dor.wa.gov/REET.
- 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. Delinguent 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 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.

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