

Real Estate Excise Tax Affidavit

(RCW 82.45 WAC 458-61A)

Only for sales in multiple location codes on or after January 1, 2026.
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) _____

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 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 _____	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 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)).
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2 Buyer/Grantee

Name _____

Mailing address _____
City/state/zip _____
Phone (including area code) _____

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, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*
Exemption No. (sec/sub) _____
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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Enter any additional codes _____
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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
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Signature _____	Signature _____
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Name _____

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_____	☐	_____
_____	☐	_____
_____	☐	_____

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If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*

Exemption No. (sec/sub) _____
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 _____

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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 _____
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Local _____
*Delinquent penalty _____
Subtotal _____
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Exemption claimed (deduct)	_____
Taxable selling price	_____
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Local	_____
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Subtotal	_____
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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.

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

Total state REET tax _____

Total local REET tax _____

Step 4: Calculate the state REET tax and local REET tax per county

Sumbit 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. 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 code, 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	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
17 - Institutional Lodging (convalescent homes, nursing homes, etc.)	35 - Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing	RCW 84.34
18 - All other residential not coded	39 - Miscellaneous manufacturing	86 - Marijuana grow operations
19 - Vacation and cabin	50 - Condominiums-other than residential	87 - Sale of Standing Timber
21 - Food and kindred products	53 - Retail Trade - general merchandise	88 - Forest land designated
22 - Textile mill products	54 - Retail Trade - food	RCW 84.33
23 - Apparel and other finished products made from fabrics, leather, and similar materials	58 - Retail trade - eating & drinking (restaurants, bars)	91 - Undeveloped Land (land only)
24 - Lumber and wood products (except furniture)	59 - Tenant occupied, commercial properties	94 - Open space land
25 - Furniture and fixtures		RCW 84.34
26 - Paper and allied products		95 - Timberland classified
		RCW 84.34
		96 - Improvements on leased land

- 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. 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 person 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 an exemption from paying the real estate excise tax is being claimed, enter the valid exemption code for that exemption. Refer to the appropriate Washington Administrative Code (WAC) to determine any documentation requirements. A complete listing of all valid exemption codes as well as 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. 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.

Instructions Continued

- 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.

- **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 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
1,500,000.01 to 3,000,000	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. 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 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.
- 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:

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)**

Per RCW 82.45.100(5) No assessment or refund may be made by the department more than four years after the date of sale except upon a showing of:

- (a) Fraud or misrepresentation of a material fact by the taxpayer;
- (b) A failure by the taxpayer to record documentation of a sale or otherwise report the sale to the county treasurer; or
- (c) A failure of the transferor or transferee to report the sale under RCW 82.45.090(2).

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)). Go to our website at dor.wa.gov/rulings or fax your request to 360-705-6655.

Perjury:

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)).

Real Property:

"Real property" means land or anything affixed to land, including standing timber or crops. Examples: Buildings, condominiums, used park model trailers, used floating homes, underground irrigation systems or utilities, and other types of property that are permanently affixed such as leasehold improvements not required to be removed at the end of your lease.

See WAC 458-61A-102 & WAC 458-61A-106 for additional information.

Where to send completed forms:

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