

Check box if partial sale, indicate %

List percentage of ownership acquired next to each name.

Only for sales in a single location code on or after January 1, 2020.

Form 84 0001a

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

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.

L Seller/Grantor				<b>2</b> Buyer/Grantee			
Name			Name				
Mailing address				Na:ii:a a addusaa			
City/state/zip				Mailing address			
Phone (including area co	de)			City/state/zip Phone (including area code)			
				List all real and personal property tax	Personal	Assessed	
Send all property tax of	orrespondence to: Same as Buyer/	Grante	e	parcel account numbers	property?	value(s)	
Name							
Mailing address							
City/state/zip							
4 Street address of prop			(for i	unincorporated locations please select you	ur county)		
, , ,			-	parcel, are part of a boundary line adjustr	**	s being merged.	
egal description of prop	erty (if you need more space, attach a	separa	ite sh	eet to each page of the affidavit).			
5				<b>7</b> List all personal property (tangible and	l intangible) in	cluded in selling	
Enter any additional code				price.			
see back of last page for Was the seller receiving a	property tax exemption or deferral						
ınder RCW 84.36, 84.37,	or 84.38 (nonprofit org., senior , homeowner with limited income)?	Yes	No	If claiming an exemption, list WAC number and reason for exemption.  WAC number (section/subsection)			
s this property predomir	antly used for timber (as classified			Reason for exemption			
ınder RCW 84.34.020)? S	.33) or agriculture (as classified see ETA 3215. ominate use calculator (see instruction	Yes ons for	No				
Is this property design	ated as forest land per RCW 84.33?	Yes	No				
s this property classified as current use (open space, farm			Type of document				
and agricultural, or timbe	•	Yes	No				
s this property receiving property per RCW 84.26	special valuation as historical	Yes	No	Gross selling p			
	mplete as instructed below.	103	110	*Personal property (dec	•		
1) NOTICE OF CONTINU	ANCE (FOREST LAND OR CURRENT US			Exemption claimed (dec	,		
	nue the current designation as forest			Taxable selling p	orice		
	t use (open space, farm and agricultu gn on (3) below. The county assessor		hen	Excise tax: stat	e		
letermine if the land trai	sferred continues to qualify and will	indicate		Less than \$500,000.01 at 1.1%			
	nd no longer qualifies or you do not work or classification, it will be removed as			From \$500,000.01 to \$1,500,000 at 1.28%			
compensating or addition	nal taxes will be due and payable by th	ne selle		From \$1,500,000.01 to \$3,000,000 at 2.75% Above \$3,000,000 at 3%			
	of sale (RCW 84.33.140 or 84.34.108) y contact your local county assessor f						
nformation.	y contact your local county assessor i	or mor	е	Agricultural and timberland at 1.	28%		
his land: do	es does not qualify for			Total excise tax:	state		
continuance.	•			ι	ocal		
Donutu accessor sieme:	Date:		_	*Delinquent interest: s	state		
Deputy assessor signatur					ocal		
	NCE (HISTORIC PROPERTY) nue special valuation as historic prop	erty, <b>si</b> g	χn	*Delinquent per	nalty		
3) below. If the new own	ner(s) doesn't wish to continue, all ad	Subtotal					
calculated pursuant to RC or transferor at the time	CW 84.26, shall be due and payable by of sale.	tne se	ııer	*State technolog	y fee		
	NEW OWNER(S) SIGNATURE			Affidavit processing			
Signature	 			Total	-		
				A MINIMUM OF \$10.00 IS DUE	IN FEE(S) AN	ND/OR TAX	
Print name	Print name			*SEE INSTRUC	HONS		
	ALTY OF PERJURY THAT THE FOREGO						
-	or agent		_	Signature of grantee or agent		<del> </del>	
Name (print)				Name (print)			
Date & city of signing				Date & city of signing ement in a state correctional institution fo oth such confinement and fine (RCW 9A.7.			

Per by

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THIS SPACE TREASURER'S USE ONLY **COUNTY TREASURER** REV 84 0001a (3/12/21)



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${f 1}$ Seller/Grantor				2 Buyer/Grantee		
Name			Name			
Mailing address						
City/state/zip				Mailing address		
Phone (including area cod	e)			City/state/zip		
Filone (including area coc	Ε)			Phone (including area code)		
<b>3</b> Send all property tax co	orrespondence to: Same as Buyer/	Grante	e	List all real and personal property tax parcel account numbers	Personal	Assessed value(s)
Name				parcer account numbers	property?	value(s)
Mailing address						
City/state/zip						
<b>4</b> Street address of properficial <b>f</b>	rty		(for u	unincorporated locations please select you	ur county)	
Check box if any of the	listed parcels are being segregated fr	om an		parcel, are part of a boundary line adjustr		being merged.
Legal description of prope	rty (if you need more space, attach a	separa	ate sh	eet to each page of the affidavit).		
5				<b>7</b> List all personal property (tangible and price.	l intangible) in	cluded in selling
Enter any additional code see back of last page for				F		
Was the seller receiving a	property tax exemption or deferral			If claiming an examplion list MAC and b	or and rosses	for overnetter
	or 84.38 (nonprofit org., senior homeowner with limited income)?	Yes	No	If claiming an exemption, list WAC number	er and reason	for exemption.
•	antly used for timber (as classified	. 20		WAC number (section/subsection) Reason for exemption		
under RCW 84.84 and 84.	33) or agriculture (as classified	Voc	No	The second secon		
	ee ETA 3215. ominate use calculator (see instructio	Yes ons for	No			
section 5).						
<b>5</b> Is this property designated as forest land per RCW 84.33? Yes N			No	Type of document		
s this property classified a and agricultural, or timbe	as current use (open space, farm	Yes	Nο	Date of document		
,	special valuation as historical	.03		Gross selling p	orice	
property per RCW 84.26?	<b>P</b> = 0.00.000.000.000.000.000.000.000.000.	Yes	No	*Personal property (dec		
f any answers are yes, co	mplete as instructed below.			Exemption claimed (dec	•	
	NCE (FOREST LAND OR CURRENT US			Taxable selling	,	
	nue the current designation as forest use (open space, farm and agricultu			Excise tax: stat		
timber) land, <b>you must si</b>	gn on (3) below. The county assessor	must t				
	sferred continues to qualify and will in no longer qualifies or you do not we see to a continuation of the continuation of th		9	Less than \$500,000.01 at 1.1%  From \$500,000.01 to \$1,500,000 at 1.28%  From \$1,500,000.01 to \$3,000,000 at 2.75%  Above \$3,000,000 at 3%		
continue the designation	or classification, it will be removed ar	nd the				
	al taxes will be due and payable by th f sale (RCW 84.33.140 or 84.34.108).					
	contact your local county assessor f					
nformation.	•			Agricultural and timberland at 1.	28%	
This land: do	es does not qualify for			Total excise tax:	state	
continuance.				ι	.ocal	
Deputy assessor signature			_	*Delinquent interest: s	state	
	CE (HISTORIC PROPERTY)			ι	.ocal	
NEW OWNER(S): To conti	nue special valuation as historic prop			*Delinquent per	nalty	
	er(s) doesn't wish to continue, all ad W 84.26, shall be due and payable by			Subtotal		
or transferor at the time of		, 30		*State technology	/ fee	
(3) N	EW OWNER(S) SIGNATURE			Affidavit processing	g fee	
Signature	 Signature			Total	due	
				A MINIMUM OF \$10.00 IS DUE		ID/OR TAX
Print name	Print name			*SEE INSTRUC	HUN5	
	LTY OF PERJURY THAT THE FOREGO					
Signature of grantor o	r agent		_	0 0		
Name (print)				Name (print)		
Date & city of signing				Date & city of signing		

Per by

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THIS SPACE TREASURER'S USE ONLY **COUNTY ASSESSOR** REV 84 0001a (3/12/21)



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Form 84 0001a

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1 Seller/Grantor				2 Buyer/Grantee			
Name			Name				
				Name			
Mailing address				Mailing address			
City/state/zip				City/state/zip			
Phone (including area code)				Phone (including area code)			
Send all property tax correspondence to: Same as Buyer/Grantee  Name				List all real and personal property tax Personal Assessed parcel account numbers property? value(s)			
Mailing address City/state/zip							
4 Street address of property This property is located in Check box if any of the listed parcels are Legal description of property (if you need n			other	unincorporated locations please select your county)  parcel, are part of a boundary line adjustment or parcels being merged. neet to each page of the affidavit).			
5				<b>7</b> List all personal property (tangible and intangible) included in selling price.			
Enter any additional codes see back of last page for instructions)							
Nas the seller receiving a property tax exer under RCW 84.36, 84.37, or 84.38 (nonprof citizen or disabled person, homeowner witl	fit org., senior	Yes	No	If claiming an exemption, list WAC number and reason for exemption.  WAC number (section/subsection)			
s this property predominantly used for timber (as classified under RCW 84.84 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215.  Yes No f yes, complete the predominate use calculator (see instructions for section 5).			Reason for exemption				
5 Is this property designated as forest land	d per RCW 84.33?	Yes	No				
s this property classified as current use (op and agricultural, or timber) land per RCW 8		Yes	No	Type of document  Date of document			
s this property receiving special valuation a	as historical			Gross selling price			
property per RCW 84.26?		Yes	No	*Personal property (deduct)			
f any answers are yes, complete as instruct		٠٣١		Exemption claimed (deduct)			
<ol> <li>NOTICE OF CONTINUANCE (FOREST LAN NEW OWNER(S): To continue the current de</li> </ol>				Taxable selling price			
or classification as current use (open space				Excise tax: state			
imber) land, <b>you must sign on (3) below</b> . T determine if the land transferred continues	,			Less than \$500,000.01 at 1.1%			
by signing below. If the land no longer qual	ifies or you do not w	vish to	)	From \$500,000.01 to \$1,500,000 at 1.28%			
continue the designation or classification, it compensating or additional taxes will be du				From \$1,500,000.01 to \$3,000,000 at 2.75%			
or transferor at the time of sale (RCW 84.33	3.140 or 84.34.108).	Prior	to	Above \$3,000,000 at 3%			
signing (3) below, you may contact your loc nformation.	al county assessor fo	or moi	re	Agricultural and timberland at 1.28%			
	does not qualify for			Total excise tax: state			
continuance.	and adding to			Local			
				*Delinquent interest: state			
Deputy assessor signature	Date			Local			
2) NOTICE OF COMPLIANCE (HISTORIC PRO NEW OWNER(S): To continue special valuat	•	ertv. <b>si</b>	gn	*Delinguent penalty			
3) below. If the new owner(s) doesn't wish	n to continue, all add	ditiona	al tax	Subtotal			
calculated pursuant to RCW 84.26, shall be or transferor at the time of sale.	due and payable by	the se	eller	*State technology fee			
(3) NEW OWNER(S) SI	IGNATURE			Affidavit processing fee			
Signature Si	gnature			Total due			
	gnature  rint name			A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS			
3 I CERTIFY UNDER PENALTY OF PERJURY		ING IS	TRUF				
Signature of grantor or agent				Signature of grantee or agent			
Name (print)				Name (print)			
Date & city of signing		Date & city of signing					
jury in the second degree is a class C felon	y which is punishab	le by c	onfine	ement in a state correctional institution for a maximum term of five years			

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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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.  2 Buyer/Grantee			
Mailing address					Mailing address	
City/state/zip					City/state/zip	
Phone (including area code)	)				Phone (including area code)	
Send all property tax corr	respondence to:	Same as Buyer/	Grante	9	List all real and personal property tax Personal Assessed parcel account numbers property? value(s)	
Mailing address						
City/state/zip						
Street address of propert his property is located in	У			(for ı	unincorporated locations please select your county)	
					parcel, are part of a boundary line adjustment or parcels being merg eet to each page of the affidavit).	
<b>,</b>					<b>7</b> List all personal property (tangible and intangible) included in seleprice.	
nter any additional codes see back of last page for ins	structions)					
Vas the seller receiving a pr Inder RCW 84.36, 84.37, or itizen or disabled person, h	roperty tax exempt 84.38 (nonprofit c	org., senior	Yes	No	If claiming an exemption, list WAC number and reason for exemptic WAC number (section/subsection)	
this property predominan nder RCW 84.84 and 84.33 nder RCW 84.34.020)? See yes, complete the predom	B) or agriculture (as ETA 3215.	classified	Yes ns for	No	Reason for exemption	
ection 5).						
Is this property designate	ed as forest land p	er RCW 84.33?	Yes	No	Type of document	
this property classified as nd agricultural, or timber) l			Yes	Nο	Date of document	
this property receiving spe			103	110	Gross selling price	
roperty per RCW 84.26?			Yes	No	*Personal property (deduct)	
any answers are yes, comp					Exemption claimed (deduct)	
L) NOTICE OF CONTINUANO EW OWNER(S): To continue					Taxable selling price	
r classification as current u	ise (open space, fa	rm and agricultu	re, or		Excise tax: state	
mber) land, <b>you must sign</b> etermine if the land transfe					Less than \$500,000.01 at 1.1%	
signing below. If the land	l no longer qualifie	s or you do not v	vish to		From \$500,000.01 to \$1,500,000 at 1.28%	
ontinue the designation or ompensating or additional				_	From \$1,500,000.01 to \$3,000,000 at 2.75%	
transferor at the time of s	sale (RCW 84.33.14	40 or 84.34.108).	Prior t	0	Above \$3,000,000 at 3%	
gning (3) below, you may c formation.	contact your local o	county assessor f	or more	9	Agricultural and timberland at 1.28%	
nis land: does	doe	es not qualify for			Total excise tax: state	
ontinuance.	doc	quality 101			Local	
		Data		_	*Delinquent interest: state	
eputy assessor signature		Date			Local	
<ul> <li>NOTICE OF COMPLIANCE</li> <li>EW OWNER(S): To continue</li> </ul>			erty, <b>sig</b>	'n	*Delinquent penalty	
<b>below</b> . If the new owner	r(s) doesn't wish to	continue, all ad	ditional	tax	Subtotal	
alculated pursuant to RCW retransferor at the time of s		e anu payable by	uie sei	ieľ	*State technology fee	
(3) NEV	W OWNER(S) SIGN	IATURE			Affidavit processing fee	
		ature		_	Total due A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX	
ignature	Signi					
		name			*SEE INSTRUCTIONS	
rint name	Print		ING IS 1	RUE		
rint name	Print  TY OF PERJURY TH	AT THE FOREGO				
rint name  I CERTIFY UNDER PENALT  Signature of grantor or a  Name (print)	Print  TY OF PERJURY TH	AT THE FOREGO			AND CORRECT	

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THIS SPACE TREASURER'S USE ONLY **TAXYPAYER** REV 84 0001a(3/12/21)

## **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 more than one location code, use the Multiple Location Real Estate Excise Tax Affidavit. If sale is less than 100%, check the box "Check if partial sale" and bill 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.

#### Sect on 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 10 - Land with new building 11 - Household, single family
- 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 Marijuana 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

- 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
- 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.
- 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	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	000,000.01 and above 0		0
Totals	\$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%	
Totals			

Enter the total tax due amount on the Excise Tax: State line on the first page of the affidavit.

- **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.

### 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.

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