

PLEASE TYPE OR PRINT

REAL ESTATE EXCISE TAX AFFIDAVIT

(Sales/transfers prior to Jan. 1, 2020 <u>ONLY</u>) CHAPTER 82.45 RCW – CHAPTER 458-61A WAC This form is your receipt when stamped by cashier.

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED (See back of last page for instructions)

	Check box if partial sale, indicate % sold.			List percentage of ownership acquired next to each name.
1	Name		2	Name
ER			~ E	
SELLER SRANTOF	Mailing Address		BUYER	Mailing Address_
o ت	City/State/Zip Phone No. (including area code)		B E	City/State/Zip Phone No. (including area code)
3	Send all property tax correspondence to: Same as Buyer/Grantee	List	all re	eal and personal property tax parcel account
			nun	nbers – check box if personal property
	me			<u> </u>
	iling Address	-		——————————————————————————————————————
-	one No. (including area code)	-		
				=
4	Street address of property:			
	This property is located in Check box if any of the listed parcels are being segregated from another p	arcel	are i	nart of a boundary line adjustment or narcels being merged
	Legal description of property (if more space is needed, you may attach			
	Legal description of property (if more space is needed, you may attach	a scj	parai	e sheet to each page of the arridavity
5	Select Land Use Code(s):	1	7	List all personal property (tangible and intangible) included in selling
			pı	rice.
	enter any additional codes:(See back of last page for instructions)			
	YES NO	,		
	s the seller receiving a property tax exemption or deferral under			
	pters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior zen, or disabled person, homeowner with limited income)?			
6	YES NO	I	f cla	niming an exemption, list WAC number and reason for exemption:
Is th	nis property designated as forest land per chapter 84.33 RCW?	V	VAC	C No. (Section/Subsection)
	nis property classified as current use (open space, farm and	R	Reas	on for exemption
_	cultural, or timber) land per chapter 84.34 RCW?			
	nis property receiving special valuation as historical property Chapter 84.26 RCW?			
Ifa	ny answers are yes, complete as instructed below.	T	Гуре	of Document
	NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)			of Document
	W OWNER(S): To continue the current designation as forest land or sification as current use (open space, farm and agriculture, or timber) land,		Jaic	
	must sign on (3) below. The county assessor must then determine if the d transferred continues to qualify and will indicate by signing below. If the			Gross Selling Price \$
lanc	d no longer qualifies or you do not wish to continue the designation or		1	*Personal Property (deduct) \$ Exemption Claimed (deduct) \$
	sification, it will be removed and the compensating or additional taxes will due and payable by the seller or transferor at the time of sale. (RCW	l	,	Taxable Selling Price \$
84.3	33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact			Excise Tax: State \$
•	r local county assessor for more information.			Local \$
Thi	s land does does not qualify for continuance.			*Delinquent Interest: State \$
	DEPUTY ASSESSOR DATE			Local \$
	(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)			*Delinquent Penalty \$
NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE				Subtotal \$*State Technology Fee \$
				*Affidavit Processing Fee \$
				Total Due \$
	, , , , , , , , , , , , , , , , , , ,			
	PRINT NAME			A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
0	I CERTIEV UNDER BEN IV ON OR BER WAY	TOTAL .	ATE TE	WHE EQUECOMAC IS TRUE AND CORRECT
Q;~	I CERTIFY UNDER PENALTY OF PERJURY			ature of
Signature of Grantor or Grantor's Agent				ature of ntee or Grantee's Agent
Name (print)				e (print)
Date & city of signing:				& city of signing:
	· · ·		•	, - 0 0

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).



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(See back Check box if partial sale, indicate % sold.	k of la	st page	for inst	ructions) List percentage of ownership acquired next to each name.
Name			2	Name
Mailing Address			3R TEE	Mailing Address
Mailing Address			BUYER	Mailing Address City/State/Zip
Phone No. (including area code)			H	Phone No. (including area code)
3 Send all property tax correspondence to: Same as Buyer/Grantee	e	Lis	t all rea	l and personal property tax parcel account
Name			numb	pers – check box if personal property
Mailing Address				
City/State/Zip				
Phone No. (including area code)		.		
4 Street address of property:				
This property is located in				
Check box if any of the listed parcels are being segregated from	anothe	er parce	el, are p	art of a boundary line adjustment or parcels being merged.
Legal description of property (if more space is needed, you ma	ay atta	ach a se	eparate	sheet to each page of the affidavit)
Select Land Use Code(s):		_,	7 L	ist all personal property (tangible and intangible) included in selling
			pri	ce.
enter any additional codes:(See back of last page for instructions)		-		
YE	ES 1	NO		
Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior]			
citizen, or disabled person, homeowner with limited income)?				
6 YE	ES I	NO	If clai	ming an exemption, list WAC number and reason for exemption:
Is this property designated as forest land per chapter 84.33 RCW?]		WAC	No. (Section/Subsection)
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?			Reaso	n for exemption
Is this property receiving special valuation as historical property	7	\sqcap		
per chapter 84.26 RCW?				
If any answers are yes, complete as instructed below.			Туре	of Document
(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT NEW OWNER(S): To continue the current designation as forest land		()	Date o	of Document
classification as current use (open space, farm and agriculture, or timb	ber) la			Gross Selling Price \$
you must sign on (3) below. The county assessor must then determine land transferred continues to qualify and will indicate by signing belo			*	Personal Property (deduct) \$
land no longer qualifies or you do not wish to continue the designation	n or			xemption Claimed (deduct) \$
classification, it will be removed and the compensating or additional t be due and payable by the seller or transferor at the time of sale. (RCV		WIII		Taxable Selling Price \$
84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may conver local county assessor for more information.		t		Excise Tax : State \$
This land does does not qualify for continuance.				Local \$
				*Delinquent Interest: State \$
DEPUTY ASSESSOR DATE	Έ	_		Local \$* *Delinquent Penalty \$
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY				Subtotal \$
NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE				*State Technology Fee \$
				*Affidavit Processing Fee \$
				Total Due \$
PRINT NAME				A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
8 I CERTIFY UNDER PENALTY OF PR	ERJU	RY TH	IAT TE	IE FOREGOING IS TRUE AND CORRECT.
Signature of			Signat	
Grantor or Grantor's Agent				ee or Grantee's Agent
Name (print)				(print)
Date & city of signing:			Date &	t city of signing:

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).



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	Check box if partial sale, indicate % sold.	oack of	iast pag	ge for mist	List percentage of ownership acquired next to each name.
1 ~	Name			_ 2	Name
LER	Mailing Address			ER TEE	Mailing Address
SELLER RANTO	City/State/Zip			 BUYER BRANTER	City/State/Zip
	Phone No. (including area code)			_	Phone No. (including area code)
3	Send all property tax correspondence to: Same as Buyer/Gran		I	ist all rea	al and personal property tax parcel account bers – check box if personal property List assessed value(s)
Nan	ne		_ -		
-					
-	/State/Zipne No. (including area code)				
FIIO	ne ivo. (including area code)		_ -		
4	Street address of property:				
	This property is located in				
	Check box if any of the listed parcels are being segregated from				
	Legal description of property (if more space is needed, you	may a	ttach a	separate	e sheet to each page of the affidavit)
5	Select Land Use Code(s):			7 _I	ist all personal property (tangible and intangible) included in selling
	Server Bana Gue Code(s).				ice.
	enter any additional codes:				
	(See back of last page for instructions)	YES	NO		
Was	s the seller receiving a property tax exemption or deferral under		П		
chap	oters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior				
	en, or disabled person, homeowner with limited income)?			If clai	iming an exemption, list WAC number and reason for exemption:
6		YES	NO	11 Clai	mining an exemption, list whe number and reason for exemption.
	is property designated as forest land per chapter 84.33 RCW?	\Box		WAC	No. (Section/Subsection)
	is property classified as current use (open space, farm and cultural, or timber) land per chapter 84.34?	Ш	Ш	Reaso	on for exemption
•	is property receiving special valuation as historical property	П	П		
	chapter 84.26 RCW?	_	_		
If ar	ny answers are yes, complete as instructed below.			Туре	of Document
	NOTICE OF CONTINUANCE (FOREST LAND OR CURRE		SE)		of Document
	W OWNER(S): To continue the current designation as forest la sification as current use (open space, farm and agriculture, or ti		land,	Dute	
	must sign on (3) below. The county assessor must then determ				Gross Selling Price \$
	I transferred continues to qualify and will indicate by signing be I no longer qualifies or you do not wish to continue the designa				*Personal Property (deduct) \$
clas	sification, it will be removed and the compensating or addition	al taxe		Е	Exemption Claimed (deduct) \$
	tue and payable by the seller or transferor at the time of sale. (Ris. 140 or RCW 84.34.108). Prior to signing (3) below, you may		act		Taxable Selling Price \$ Excise Tax: State \$
	r local county assessor for more information.	,			Local \$
This	s land does does not qualify for continuance.				*Delinquent Interest: State \$
					Local \$
		ATE			*Delinquent Penalty \$
NE	(2) NOTICE OF COMPLIANCE (HISTORIC PROPER W OWNER(S): To continue special valuation as historic pr		7		Subtotal \$
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				*Affidavit Processing Fee \$	
				Total Due \$	
PRINT NAME				A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS	
					SEE INSTRUCTIONS
8	I CERTIFY UNDER PENALTY OF	PERJ	URY T	HAT TE	HE FOREGOING IS TRUE AND CORRECT.
	nature of				ture of
	antor or Grantor's Agent				tee or Grantee's Agent
Name (print)			Name	(print)	
Dat	e & city of signing:				& city of signing:



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Name	2 Name
× d.	
Mailing Address City/State/Zip	Mailing Address
Z Z City/State/Zip	I U
Phone No. (including area code)	Phone No. (including area code)
Send all property tax correspondence to: Same as Buyer/Grantee	List all real and personal property tax parcel account numbers – check box if personal property List assessed value(s)
Name	
Mailing Address	<u>_</u> _
City/State/Zip	
Phone No. (including area code)	U
4 Street address of property:	
This property is located in	
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Select Land Use Code(s):	List all personal property (tangible and intangible) included in selling
onton one additional addess	price.
enter any additional codes:(See back of last page for instructions)	
YES NO	
Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior	
citizen, or disabled person, homeowner with limited income)?	
YES NO	If claiming an exemption, list WAC number and reason for exemption:
Is this property designated as forest land per chapter 84.33 RCW?	WAC No. (Section/Subsection)
Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34?	Reason for exemption
Is this property receiving special valuation as historical property	
per chapter 84.26 RCW?	
If any answers are yes, complete as instructed below.	Type of Document
(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or	Date of Document
classification as current use (open space, farm and agriculture, or timber) land,	Gross Selling Price \$
you must sign on (3) below. The county assessor must then determine if the and transferred continues to qualify and will indicate by signing below. If the	*Personal Property (deduct) \$
and no longer qualifies or you do not wish to continue the designation or	Exemption Claimed (deduct) \$
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This land does does not qualify for continuance.	Local \$
This rand Lidoes Lidoes not quanty for continuance.	*Delinquent Interest: State \$
DEPUTY ASSESSOR DATE	Local \$* *Delinquent Penalty \$
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)	Subtotal \$
NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all	*State Technology Fee \$
additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.	*Affidavit Processing Fee \$
(3) OWNER(S) SIGNATURE	Total Due \$
PRINT NAME	A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS
8 I CERTIFY UNDER PENALTY OF PERJURY	THAT THE FOREGOING IS TRUE AND CORRECT.
Signature of	Signature of
Grantor or Grantor's Agent	Grantee or Grantee's Agent
Name (print)	Name (print)
Date & city of signing:	Date & city of signing:

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

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 http://dor.wa.gov

Section 1:

Enter the name(s) of seller/grantor. This is the person(s) conveying interest in the property. If sale is less than 100%, check the box "Check if partial sale" and fill in the percentage sold.

Section 2:

Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property. 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. 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.
- 09 Land with mobile home
- 10 Land with new building
- 11 Household, single family units
- 13 Multiple family residence (5 + Units) 25 Furniture and fixtures
- 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
- 12 Multiple family residence (2-4 Units) 24 Lumber and wood products (except furniture)

 - 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

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. Use Tax may be reported on your Combined Excise Tax Return or a Consumer Use Tax Return, both available at 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. Chapter 458-61A WAC is available online at http://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 chapter 458-61A WAC.
- 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 taxpayers' 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.