

REAL ESTATE EXCISE TAX AFFIDAVIT
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
Used only for sales in multiple location codes

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

PLEASE TYPE OR PRINT

Check box if partial sale, indicate % _____ sold.

List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name _____	2 BUYER GRANTEE	Name _____
	Mailing Address _____		Mailing Address _____
	City/State/Zip _____		City/State/Zip _____
	Phone No. (including area code) _____		Phone No. (including area code) _____
3	Send all property tax correspondence to: <input type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers - check box if personal property	
Name _____		_____ <input type="checkbox"/>	List assessed value(s)
Mailing Address _____		_____ <input type="checkbox"/>	_____
City/State/Zip _____		_____ <input type="checkbox"/>	_____
Phone No. (including area code) _____		_____ <input type="checkbox"/>	_____

4 Street address of property: _____
This property is located in _____
 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 more space is needed, you may attach a separate sheet to each page of the affidavit)

5 Select Land Use Code(s): _____
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)?	<input type="checkbox"/>	<input type="checkbox"/>
Is 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 XXXX If no, complete the worksheet on page 2.	<input type="checkbox"/>	<input type="checkbox"/>

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:
WAC No. (Section/Subsection) _____
Reason for exemption _____

Type of Document	_____
Date of Document	_____
Gross Selling Price	\$ _____
*Personal Property (deduct)	\$ _____
Exemption Claimed	\$ _____
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

6 YES NO

Is this property designated as forest land per chapter 84.33 RCW?

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW?

Is this property receiving special valuation as historical property per chapter 84.26 RCW?

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 RCW 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

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) 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) NEW OWNER(S) SIGNATURE

PRINT NAME

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature of Grantor or Grantor's Agent	Signature of 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)).

USE FOR A SALE OF PROPERTIES IN MULTIPLE LOCATION CODES

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.

Do not use this worksheet if the predominant use for the sale is agriculture or timber land. For assistance in determining predominant use, see ETA xxxx.

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 sale price less than \$500,000.01 at 1.1%		0.011	
Portion of taxable sale price from \$500,000.01 to \$1,500,000.00 at 1.28%		0.0128	
Portion of taxable sale price from \$1,500,000.01 to \$3,000,000.00 at 2.75%		0.0275	
Portion of taxable sale price above \$3,000,000 at 3.0%		0.030	
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	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**

Submit one affidavit per county using the state and local amounts determined below. Enter these amounts in section 7 of the affidavits.

County Name	State REET Add the state REET amounts from the state REET tax column above for all the locations within the county	Local REET Add the local REET amounts from the local REET tax column above for all the locations within the county

For tax assistance, contact your local County Treasurer/Recorder or visit <http://dor.wa.gov> or call 360-534-1503. To request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.