

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61A WAC

This form is your receipt

PLEASE TYPE OR PRINT 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) If multiple owners, list percentage of ownership next to name. Check box if partial sale of property Name Name SELLER GRANTOR BUYER GRANTEE Mailing Address Mailing Address City/State/Zip _____ City/State/Zip _ Phone No. (including area code) Phone No. (including area code)___ List all real and personal property tax parcel account Send all property tax correspondence to:

Same as Buyer/Grantee List assessed value(s) numbers - check box if personal property Name Mailing Address City/State/Zip ___ П Phone No. (including area code) 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) Select Land Use Code(s): List all personal property (tangible and intangible) included in selling 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)? If claiming an exemption, list WAC number and reason for exemption: NO YES 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 Reason for exemption 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. Type of Document ___ (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) Date of Document NEW OWNER(S): To continue the current designation as forest land or 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 land transferred continues to qualify and will indicate by signing below. If the *Personal Property (deduct) \$_____ land no longer qualifies or you do not wish to continue the designation or Exemption Claimed (deduct) \$ 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 Taxable Selling Price \$_____ 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact Excise Tax : State \$_____ your local county assessor for more information. Local \$____ This land does not qualify for continuance. *Delinquent Interest: State \$_____ Local \$____ DEPUTY ASSESSOR *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 *State Technology Fee \$_ *Affidavit Processing Fee \$_____ payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE Total Due \$ A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX PRINT NAME *SEE INSTRUCTIONS I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. Signature of Grantor or Grantor's Agent ___ Grantee or Grantee's Agent _ Name (print) __ Name (print)

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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 http://dor.wa.gov

Section 1:

Enter the name(s) of seller/grantor. This is the person(s) conveying interest in the property.

Section 2:

Enter the name(s) of buyer/grantee. This is the person(s) receiving interest in the property.

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

 - 26 Paper and allied products
 - 27 Printing and publishing
 - 28 Chemicals
 - 29 Petroleum refining and related
 - 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 94 Open space land RCW 84.34
- 64 Repair services
- 65 Professional services (medical, dental, etc.) 96 Improvements on leased land

- 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 Standing Timber (separate from land)
- 88 Forest land designated RCW 84.33
- 91 Undeveloped Land (land only)
- 95 Timberland classified RCW 84.34

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. 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.

Where to send completed forms:

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

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 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)). Send your ruling request to:

> Department of Revenue Taxpayer Information & Education P.O. Box 47478 Olympia, WA 98504-7478 FAX (360) 705-6655