

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	23 - Apparel and other finished products made from fabrics, leather, and similar materials	33 - Primary metal industries	71 - Cultural activities/nature exhibitions
10 - Land with new building	24 - Lumber and wood products (except furniture)	34 - Fabricated metal products	74 - Recreational activities (golf courses, etc.)
11 - Household, single family units	25 - Furniture and fixtures	35 - Professional scientific and controlling instruments; photographic and optical goods; watches/clocks manufacturing	75 - Resorts and group camps
12 - Multiple family residence (2-4 Units)	26 - Paper and allied products	39 - Miscellaneous manufacturing	80 - Water or mineral right
13 - Multiple family residence (5 + Units)	27 - Printing and publishing	50 - Condominiums-other than residential	81 - Agriculture (not in current use)
14 - Residential condominiums	28 - Chemicals	53 - Retail Trade - general merchandise	83 - Agriculture current use RCW 84.34
15 - Mobile home parks or courts	29 - Petroleum refining and related industries	54 - Retail Trade - food	86 - Standing Timber (separate from land)
16 - Hotels/motels	30 - Rubber and miscellaneous plastic products	58 - Retail trade - eating & drinking (restaurants, bars)	88 - Forest land designated RCW 84.33
17 - Institutional Lodging (convalescent homes, nursing homes, etc.)	31 - Leather and leather products	59 - Tenant occupied, commercial properties	91 - Undeveloped Land (land only)
18 - All other residential not coded	32 - Stone, clay and glass products	64 - Repair services	94 - Open space land RCW 84.34
19 - Vacation and cabin		65 - Professional services (medical, dental, etc.)	95 - Timberland classified RCW 84.34
21 - Food and kindred products			96 - Improvements on leased land
22 - Textile mill products			

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.

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 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