Department of Revenue Washington State

Form 84 0001a

Real Estate Excise Tax Affidavit (RCW 82.45 WAC 458-61A)

Only for sales in a single location code on or after April 1, 2025.
This affidavit will not be accepted unless all areas on all pages are fully and accurately completed.
This form is your receipt when stamped by cashier. *Please type or print.*

Reset form

☐ Check box if partial sale, indicate % ________ sold.

List percentage of ownership acquired next to each name.

1 Seller/Grantor

Name ______________________________

____

Mailing address ______________________________

City/state/zip ______________________________

Phone (including area code) ______________________________

2 Buyer/Grantee

Name ______________________________

____

Mailing address ______________________________

City/state/zip ______________________________

Phone (including area code) ______________________________

3 Send all property tax correspondence to: ☐ Same as Buyer/Grantee

Name ______________________________

____

Mailing address ______________________________

City/state/zip ______________________________

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
	☐	$ 0.00
	☐	$ 0.00
	☐	$ 0.00

4 Street address of property ______________________________

This property is located in Select Location *(for unincorporated locations please select your county)*

☐ 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 you need more space, 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)

Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)? ☐ Yes ☐ No

Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? **If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions)** ☐ Yes ☑ No

6 Is this property designated as forest land per RCW 84.33? ☐ Yes ☐ No

Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? ☐ Yes ☐ No

Is this property receiving special valuation as historical property per RCW 84.26? ☐ Yes ☐ No

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 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 signature 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) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

Signature ______________ Signature ______________

Print name ______________ Print name ______________

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

____

If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*

Exemption No. (sec/sub) ______________

Reason for exemption

____

Type of document ______________________________

Date of document ______________________________

Gross selling price	0.00
*Personal property (deduct)	0.00
Exemption claimed (deduct)	0.00
Taxable selling price	0.00
Excise tax: state	
Less than $525,000.01 at 1.1%	0.00
From $525,000.01 to $1,525,000 at 1.28%	0.00
From $1,525,000.01 to $3,025,000 at 2.75%	0.00
Above $3,025,000 at 3%	0.00
Agricultural and timberland at 1.28%	0.00
Total excise tax: state	0.00
0.0000 Local	0.00
*Delinquent interest: state	0.00
Local	0.00
*Delinquent penalty	0.00
Subtotal	0.00
*State technology fee	5.00
Affidavit processing fee	5.00
Total due	10.00

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 grantor or agent ______________________________

Name (print) ______________________________

Date & city of signing ______________________________

Signature of grantee or agent ______________________________

Name (print) ______________________________

Date & city of signing ______________________________

Perjury in the second degree is a class C felony which is punishable by confinement in a state correctional institution for a maximum term of five years, or by 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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REV 84 0001a (3/17/25) THIS SPACE TREASURER'S USE ONLY COUNTY TREASURER

Print on legal size paper.

Department of Revenue Washington State

Form 84 0001a

Real Estate Excise Tax Affidavit (RCW 82.45 WAC 458-61A)

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☐ Check box if partial sale, indicate % ________ sold.

List percentage of ownership acquired next to each name.

1 Seller/Grantor

Name ____________________

Mailing address ____________________

City/state/zip ____________________

Phone (including area code) ____________________

2 Buyer/Grantee

Name ____________________

Mailing address ____________________

City/state/zip ____________________

Phone (including area code) ____________________

3 Send all property tax correspondence to: ☐ Same as Buyer/Grantee

Name ____________________

Mailing address ____________________

City/state/zip ____________________

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
	☐	$ 0.00
	☐	$ 0.00
	☐	$ 0.00

4 Street address of property ____________________

This property is located in [Select Location] *(for unincorporated locations please select your county)*

☐ 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 you need more space, 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)

Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)? ☐ Yes ☐ No

Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? **If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions)** ☐ Yes ☑ No

6 Is this property designated as forest land per RCW 84.33? ☐ Yes ☐ No

Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? ☐ Yes ☐ No

Is this property receiving special valuation as historical property per RCW 84.26? ☐ Yes ☐ No

If any answers are yes, complete as instructed below.

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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 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 signature ____________ 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) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

Signature ____________ Signature ____________

Print name ____________ Print name ____________

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

If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*

Exemption No. (sec/sub) ____________

Reason for exemption ____________

Type of document ____________

Date of document ____________

Gross selling price	0.00
*Personal property (deduct)	0.00
Exemption claimed (deduct)	0.00
Taxable selling price	0.00
Excise tax: state	
Less than $525,000.01 at 1.1%	0.00
From $525,000.01 to $1,525,000 at 1.28%	0.00
From $1,525,000.01 to $3,025,000 at 2.75%	0.00
Above $3,025,000 at 3%	0.00
Agricultural and timberland at 1.28%	0.00
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0.0000 Local	0.00
*Delinquent interest: state	0.00
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*Delinquent penalty	0.00
Subtotal	0.00
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Signature of grantor or agent ____________ Signature of grantee or agent ____________

Name (print) ____________ Name (print) ____________

Date & city of signing ____________ Date & city of signing ____________

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REV 84 0001a (3/17/25) THIS SPACE TREASURER'S USE ONLY COUNTY ASSESSOR

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Department of Revenue
Washington State

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☐ Check box if partial sale, indicate % ________ sold.

List percentage of ownership acquired next to each name.

1 Seller/Grantor

Name ____________________

Mailing address ____________________

City/state/zip ____________________

Phone (including area code) ____________________

2 Buyer/Grantee

Name ____________________

Mailing address ____________________

City/state/zip ____________________

Phone (including area code) ____________________

3 Send all property tax correspondence to: ☐ Same as Buyer/Grantee

Name ____________________

Mailing address ____________________

City/state/zip ____________________

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
	☐	$ 0.00
	☐	$ 0.00
	☐	$ 0.00

4 Street address of property ____________________

This property is located in Select Location *(for unincorporated locations please select your county)*

☐ 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 you need more space, 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)

Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)? ☐ Yes ☐ No

Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? **If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions)** ☐ Yes ☑ No

6 Is this property designated as forest land per RCW 84.33? ☐ Yes ☐ No

Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? ☐ Yes ☐ No

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This land: ☐ does ☐ does not qualify for continuance.

Deputy assessor signature ____________ Date ____________

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(3) NEW OWNER(S) SIGNATURE

Signature ____________ Signature ____________

Print name ____________ Print name ____________

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

If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*

Exemption No. (sec/sub) ____________

Reason for exemption ____________

Type of document ____________

Date of document ____________

Gross selling price	0.00
*Personal property (deduct)	0.00
Exemption claimed (deduct)	0.00
Taxable selling price	0.00
Excise tax: state	
Less than $525,000.01 at 1.1%	0.00
From $525,000.01 to $1,525,000 at 1.28%	0.00
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REV 84 0001a (3/17/25) THIS SPACE TREASURER'S USE ONLY DEPARTMENT OF REVENUE

Print on legal size paper.

Department of Revenue Washington State

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Name ________________________

____

Mailing address ________________________

City/state/zip ________________________

Phone (including area code) ________________________

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Name ________________________

____

Mailing address ________________________

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Name ________________________

____

Mailing address ________________________

City/state/zip ________________________

List all real and personal property tax parcel account numbers	Personal property?	Assessed value(s)
	☐	$ 0.00
	☐	$ 0.00
	☐	$ 0.00

4 Street address of property ________________________

This property is located in Select Location *(for unincorporated locations please select your county)*

☐ 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 you need more space, 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)

Was the seller receiving a property tax exemption or deferral under RCW 84.36, 84.37, or 84.38 (nonprofit org., senior citizen or disabled person, homeowner with limited income)? ☐ Yes ☐ No

Is this property predominately used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020) and will continue in it's current use? **If yes and the transfer involves multiple parcels with different classifications, complete the predominate use calculator (see instructions)** ☐ Yes ☑ No

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This land: ☐ does ☐ does not qualify for continuance.

________________________ ________________
Deputy assessor signature Date

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NEW OWNER(S): To continue special valuation as historic property, **sign (3) below**. If the new owner(s) doesn't wish to continue, all additional tax calculated pursuant to RCW 84.26, shall be due and payable by the seller or transferor at the time of sale.

(3) NEW OWNER(S) SIGNATURE

________________________ ________________________
Signature Signature

________________________ ________________________
Print name Print name

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

____

If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes*

Exemption No. (sec/sub) ________________________

Reason for exemption

____

Type of document ________________________

Date of document ________________________

Gross selling price	0.00
*Personal property (deduct)	0.00
Exemption claimed (deduct)	0.00
Taxable selling price	0.00
Excise tax: state	
Less than $525,000.01 at 1.1%	0.00
From $525,000.01 to $1,525,000 at 1.28%	0.00
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*SEE INSTRUCTIONS

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Signature of grantor or agent ________________________

Name (print) ________________________

Date & city of signing ________________________

Signature of grantee or agent ________________________

Name (print) ________________________

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REV 84 0001a (3/17/25) THIS SPACE TREASURER'S USE ONLY TAXPAYER

Print form

Print on legal size paper.

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/REET. This affidavit must be fully and accurately completed. If it is not, the county has the authority to reject the affidavit. See WAC 458-61A-303(6)

Section 1:

If the sale involves property in more than one location code, use the Multiple Location Real Estate Excise Tax Affidavit.
If the sale is less than 100%, check the box "Check if partial sale" and fill 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. Attach additional page if necessary to fully list all grantors.

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. Attach additional page if necessary to fully list all grantees.

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 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. Attach an additional page if necessary.

Section 5:

Enter the appropriate land use code for the property. Please list all codes that apply on the lines provided in section 5.

9 - Land with mobile home
10 - Land with new building
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 - Cannabis 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 AND the county assessor has signed that the land does qualify for continuance in the Notice of Continuance in Section 6. See ETA 3215 for additional information. If the sale involves multiple parcels in which one or more parcel(s) is classified as above and one or more parcel(s) is **not** included in these classifications, you must complete the predominate use worksheet which can be found at dor.wa.gov/REET.

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/REET.
- 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 $525,000	525,000	1.1%	5,775
525,000.01 – 1,525,000	1,000,000	1.28%	12,800
1,525,000.01 to 3,025,000	75,000	2.75%	2,062.50
3,025,000.01 and above	0	3.0%	0
Totals	**$1,600,000**		**$20,637.50**

  Calculate the state excise tax due using this chart:

	Column A	**Column B**	**Column C**
Threshold	Amount within threshold	State rate	Tax
0 to $525,000		1.1%	
525,000.01 – 1,525,000		1.28%	
1,525,000.01 to 3,025,000		2.75%	
3,025,000.01 and above		3.0%	
Totals			

  Enter the total state tax due on the Excise Tax: State line.

- **Enter the local tax due due.** This rate is based on the location in which the property is located. A list of local rates can be found at dor.wa.gov/REET.
- **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 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.
- Real Estate Excise Tax is a specific lien on the property. The filing of the affidavit may result in a lien on the parcel(s) involved in the transfer if the proper tax is not paid at the time of transfer. RCW 82.45.070

Audit:
All transactions are subject to audit by the Department of Revenue. An audit will confirm the proper amount of tax was paid and that any claim for exemption is valid. Failure to provide documentation as requested may result in the denial of any exemptions claimed and the assessment of additional tax with applicable interest and penalties. WAC 458-61A-301(9)

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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

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