

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

Only for sales in a single location code on or after March 1, 2023

This affidavit will not be accepted unless all areas on all pages are fully and accurately completed.

Form 84 0001a This form is your receipt when stamped by cashier. Please type or print. List percentage of ownership acquired next to each name. Check box if partial sale, indicate % sold. 1 Seller/Grantor 2 Buyer/Grantee Name Name Mailing address Mailing address City/state/zip City/state/zip Phone (including area code) Phone (including area code) List all real and personal property tax Personal Assessed **3** Send all property tax correspondence to: Same as Buyer/Grantee parcel account numbers property? value(s) Name Mailing address City/state/zip **4** Street address of property This property is located in (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 7 List all personal property (tangible and intangible) included in selling 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 If claiming an exemption, enter exemption code and reason for exemption. *See dor.wa.gov/REET for exemption codes* citizen or disabled person, homeowner with limited income)? Yes No Is this property predominately used for timber (as classified WAC number (section/subsection) under RCW 84.34 and 84.33) or agriculture (as classified under Reason for exemption RCW 84.34.020) and will continue in it's current use? If yes and the transfer involves multiple parcels with different classifications, No Yes complete the predominate use calculator (see instructions) Yes Nο **6** Is this property designated as forest land per RCW 84.33? Type of document Is this property classified as current use (open space, farm and agricultural, or timber) land per RCW 84.34? Date of document Yes No Is this property receiving special valuation as historical Gross selling price property per RCW 84.26? Yes No *Personal property (deduct) If any answers are yes, complete as instructed below. Exemption claimed (deduct) (1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) Taxable selling price NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or Excise tax: state timber) land, you must sign on (3) below. The county assessor must then Less than \$525,000,01 at 1.1% 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 From \$525,000.01 to \$1,525,000 at 1.28% continue the designation or classification, it will be removed and the From \$1,525,000.01 to \$3,025,000 at 2.75% 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 Above \$3,025,000 at 3% signing (3) below, you may contact your local county assessor for more Agricultural and timberland at 1.28% information. Total excise tax: state This land: does not qualify for does continuance. Local *Delinquent interest: state Deputy assessor signature Date (2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign *Delinquent penalty (3) below. If the new owner(s) doesn't wish to continue, all additional tax Subtotal calculated pursuant to RCW 84.26, shall be due and payable by the seller *State technology fee or transferor at the time of sale. (3) NEW OWNER(S) SIGNATURE Affidavit processing fee Total due Signature Signature A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS Print name ${f 8}$ i certify under penalty of perjury that the foregoing is true and correct Signature of grantor or agent _ Signature of grantee or agent _

Name (print) Name (print) Date & city of signing 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)). 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.

REV 84 0001a (02/28/23) THIS SPACE TREASURER'S USE ONLY **COUNTY TREASURER**



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

Only for sales in a single location code on or after March 1, 2023.

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*.

Check box if partial sale, indicate %	dicate % sold.		I	List percentage of ownership acquired next to each name.		
1 Seller/Grantor				2 Buyer/Grantee		
Name			ı	Name		
Mailing address				Mailing address		
City/state/zip				City/state/zip		
Phone (including area code)				Phone (including area code)		
3 Send all property tax correspondence to:	erty tax correspondence to: Same as Buyer/Grantee		е	List all real and personal property tax parcel account numbers	Personal Assessed property? value(s)	
Mailing address						
City/state/zip						
4 Street address of property This property is located in Check box if any of the listed parcels are bei Legal description of property (if you need more		om and	ther		• •	
				,		
5				7 List all personal property (tangible and price.	intangible) included in selling	
Enter any additional codes (see back of last page for instructions)						
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			No	If claiming an exemption, list WAC number and reason for exemption. WAC number (section/subsection) Reason for exemption		
transfer involves multiple parcels with different clast complete the predominate use calculator (see instr		Yes	No			
6 Is this property designated as forest land pe	er 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	Type of document Date of document		
Is this property receiving special valuation as h	istorical			Gross selling p	orice	
property per RCW 84.26? If any answers are yes, complete as instructed	holow	Yes	No	*Personal property (ded	uct)	
(1) NOTICE OF CONTINUANCE (FOREST LAND		E)		Exemption claimed (deduct) Taxable selling price		
NEW OWNER(S): To continue the current desig or classification as current use (open space, fai						
timber) land, you must sign on (3) below . The			hen	Excise tax: state		
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				Less than \$525,000.01 at 1.1%		
				From \$525,000.01 to \$1,525,000 at 1.28% From \$1,525,000.01 to \$3,025,000 at 2.75% Above \$3,025,000 at 3%		
information. This land: does doe	s not qualify for			Total excise tax: s		
continuance.	.s not quanty for			L	ocal	
Danish account in the second of the second o	Data		_	*Delinquent interest: s	tate	
Deputy assessor signature (2) NOTICE OF COMPLIANCE (HISTORIC PROPI	Date			L	ocal	
NEW OWNER(S): To continue special valuation	as historic prope			*Delinquent pen	nalty	
(3) below. If the new owner(s) doesn't wish to calculated pursuant to RCW 84.26, shall be due				Subt	otal	
or transferor at the time of sale.	- aa payas.e sy			*State technology	<i>t</i> fee	
(3) NEW OWNER(S) SIGN	IATURE			Affidavit processing	gfee	
				Total due A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS		
	name	NO 15 -	-D- / -		HUNS	
8 I CERTIFY UNDER PENALTY OF PERJURY THA				AND CORRECT Signature of grantee or agent		
Signature of grantor or agentName (print)			_	Name (print)		
Date & city of signing			Date & city of signing			
rjury in the second degree is a class C felony w	hich is punishab	le by co	nfine	<u> </u>	r a maximum term of five years, or	

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)). 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.

REV 84 0001a (02/28/23) THIS SPACE TREASURER'S USE ONLY **COUNTY ASSESSOR**



Check box if partial sale, indicate %

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

Only for sales in a single location code on or after March 1, 2023.

sold.

List percentage of ownership acquired next to each name.

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*. Form 84 0001a

1 Seller/Grantor			2 Buyer/Grantee				
ame				Name			
City/state/zip				Mailing address City/state/zip Phone (including area code)			
3 Send all property tax correspondence to: Same as Buyer/Grantee Name			Grante	List all real and personal property tax Personal Assessed parcel account numbers property? value(s)			
Mailing address City/state/zip							
4 Street address of particles This property is located				/for i	unincorporated locations please select your county)		
Check box if any o	f the listed parcels are being se			other	parcel, are part of a boundary line adjustment or parcels being merged. eet to each page of the affidavit).		
5					7 List all personal property (tangible and intangible) included in selling price.		
Enter any additional					price.		
(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 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,		Yes	No No	If claiming an exemption, list WAC number and reason for exemption. WAC number (section/subsection) Reason for exemption			
	nate use calculator (see instruction esignated as forest land per RCV	•	Yes	No			
,	fied as current use (open space		103	140	Type of document		
,	mber) land per RCW 84.34?	1	Yes	No	Date of document		
Is this property receiving special valuation as historical property per RCW 84.26? Yes No		Gross selling price *Personal property (deduct)					
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				Exemption claimed (deduct) Taxable selling price Excise tax: state Less than \$525,000.01 at 1.1% From \$525,000.01 to \$1,525,000 at 1.28%			
	itional taxes will be due and pa				From \$1,525,000.01 to \$3,025,000 at 2.75%		
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.				Above \$3,025,000 at 3% Agricultural and timberland at 1.28%			
This land:	does does not	qualify for			Total excise tax: state		
continuance.		, ,			Local		
Deputy assessor sign	ature Date			_	*Delinquent interest: state		
(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)				Local			
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.				*Delinquent penalty			
				Subtotal *State technology fee			
(3) NEW OWNER(S) SIGNATURE					Affidavit processing fee		
Signature	 Signature				Total due		
			A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS				
Print name 8 CERTIFY UNDER	Print name		NG IS	TRITE			
Signature of gran					Signature of grantee or agent		
Name (print)			Name (print)				
Date & city of signing			Date & city of signing				
rjury in the second de	egree is a class C felony which i	s punishab	e by c	onfine	ement in a state correctional institution for a maximum term of five years, or		

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.

THIS SPACE TREASURER'S USE ONLY REV 84 0001a (02/28/23)

DEPARTMENT OF REVENUE



Check box if partial sale, indicate %

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

Only for sales in a single location code on or after March 1, 2023.

sold.

List percentage of ownership acquired next to each name.

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*. Form 84 0001a

1 Seller/Grantor			2 Buyer/Grantee		
me			Name		
Mailing address City/state/zip Phone (including area code)			Mailing address City/state/zip Phone (including area code)		
3 Send all property tax correspondence to: Same as Buyer/Grantee Name			List all real and personal property tax Personal Assessed parcel account numbers property? value(s)		
Mailing address City/state/zip					
4 Street address of property This property is located in Check box if any of the listed parcels are being segregated fr Legal description of property (if you need more space, attach a		other	unincorporated locations please select your county) parcel, are part of a boundary line adjustment or parcels being merged. eet to each page of the affidavit).		
5			7 List all personal property (tangible and intangible) included in selling price.		
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)? 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)		No	WAC number (section/subsection)		
		No	Reason for exemption		
6 Is this property designated as forest land per RCW 84.33?	Yes	No			
Is this property classified as current use (open space, farm			Type of document		
and agricultural, or timber) land per RCW 84.34?	Yes	No	Date of document		
Is this property receiving special valuation as historical property per RCW 84.26? Yes		No	Gross selling price		
If any answers are yes, complete as instructed below.			*Personal property (deduct) Exemption claimed (deduct) Taxable selling price Excise tax: state		
(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT US					
NEW OWNER(S): To continue the current designation as forest or classification as current use (open space, farm and agricultu					
timber) land, you must sign on (3) below. The county assessor	must t		Less than \$525,000.01 at 1.1%		
determine if the land transferred continues to qualify and will i by signing below. If the land no longer qualifies or you do not v		е	From \$525,000.01 to \$1,525,000 at 1.28%		
continue the designation or classification, it will be removed ar compensating or additional taxes will be due and payable by th	nd the		From \$1,525,000.01 to \$3,025,000 at 2.75%		
or transferor at the time of sale (RCW 84.33.140 or 84.34.108).			Above \$3,025,000 at 3%		
signing (3) below, you may contact your local county assessor finformation.	or mor	e	Agricultural and timberland at 1.28%		
This land: does does not qualify for			Total excise tax: state		
continuance.			Local		
		_	*Delinquent interest: state		
Deputy assessor signature Date			Local		
(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.			*Delinquent penalty		
			Subtotal		
			*State technology fee		
(3) NEW OWNER(S) SIGNATURE	Affidavit processing fee				
			Total due		
Signature Signature		A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX *SEE INSTRUCTIONS			
Print name Print name	NC 'C	TDIT			
8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGO		IKUE			
Signature of grantor or agent Name (print)		_	Signature of grantee or agent		
Date & city of signing			Name (print) Date & city of signing		
, 5 5			ement in a state correctional institution for a maximum term of five years, or oth such confinement and fine (RCW 9A.72.030 and RCW 9A.20.021(1)(c)).		

by Per

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.

THIS SPACE TREASURER'S USE ONLY **TAXPAYER** REV 84 0001a (02/28/23)

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/motels17 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
- $95 \hbox{ Timberland classified} \\$
- 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.

- 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 reguest 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.