

WAC Chapter 458-61A: REAL ESTATE EXCISE TAX

Exemptions and Exclusions

<u>458-61A-200</u>	Exemptions and exclusions.
<u>458-61A-201</u>	Gifts.
<u>458-61A-202</u>	Inheritance or devise.
<u>458-61A-203</u>	Community property, dissolution of marriage or domestic partnership, legal separation, decree of invalidity.
<u>458-61A-204</u>	Tenants in common and joint tenants.
<u>458-61A-205</u>	Governmental transfers.
<u>458-61A-206</u>	Condemnation proceedings.
<u>458-61A-207</u>	Bankruptcy.
<u>458-61A-208</u>	Transfers pursuant to deeds of trust, foreclosure proceedings, executions of a judgment, deeds in lieu of foreclosure, and contract forfeiture.
<u>458-61A-209</u>	Rescission of sale.
<u>458-61A-210</u>	Irrevocable trusts.
<u>458-61A-211</u>	Mere change in identity or form—Family corporations and partnerships.
<u>458-61A-212</u>	Transfers where gain is not recognized under the Internal Revenue Code.
<u>458-61A-213</u>	IRS "tax deferred" exchange.
<u>458-61A-214</u>	Nominee.
<u>458-61A-215</u>	Clearing or exiting title, and additions to title.
<u>458-61A-216</u>	Mortgage insurers.
<u>458-61A-217</u>	Rerecord.

Certain exemptions (e.g. gifts), require the **supplemental statement** (see 458-61A-304).

Additional information for each section listed above, can be found at this address:

<http://apps.leg.wa.gov/WAC/default.aspx?cite=458-61A>