State of Washington
Department of Revenue
REVENUE

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 017.04.170 CONVERSION DATE: July 1, 1998

This ETA is cancelled effective February 28, 2007

LABOR AND SERVICES OF A SUBCONTRACTOR

Issued July 1, 1966

Is a contractor furnishing and installing concrete forms and form supports of plywood and/or steel taxable under the "Wholesaling" classification as a subcontractor or taxable as being engaged in the business of furnishing scaffolding?

Where a taxpayer was contractually responsible for the quality of the finished concrete work and his services were to be in precise conformance with the plans and specifications of the prime contract, he was held to be taxable under the "Wholesaling" classification as a subcontractor, performing labor and services for another contractor for resale.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

To inquire about the availability of receiving this document in an alternate format for the visually impaired or language other than English, please call (360)753-3217. Teletype (TTY) users please call 1-800-451-7985.

Please direct comments to:
Department of Revenue
Legislation & Policy Division
P O Box 47467
Olympia, Washington 98504-7467
(360) 753-4161 eta@DOR.wa.gov