

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 They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.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: 2011.32

Issue Date: January 17, 2003

**This ETA is cancelled effective February 2, 2009 and reissued under the 3000 series.**

**See ETA 3001 for a cross-reference to the new series.**

## **Withdrawal of published determinations**

The Department of Revenue is required to provide an internal review system for the Department's actions in the assessment or collection of taxes. It does this in part through its Appeals Division. The Appeals Division reviews taxpayers' appeals, and issues written opinions, called determinations. In some cases, the Department concludes that a particular determination provides useful guidance for a number of taxpayers and thus, in accordance with RCW 82.32.410, some are published. These determinations, called Washington Tax Decisions or WTDs, are published by the Department on its Internet website and are available to taxpayers, tax practitioners, Department employees, and the public.

There may be occasions when a WTD does not accurately state the position of the Department, no longer provides useful guidance, or is incorrect. In these instances, the Department needs to inform taxpayers, tax practitioners, and Department personnel when the WTD should not be followed. The usual way for the Department to do this is to overrule the erroneous WTD in a later published determination. When the Department does not have an opportunity to timely overrule the WTD in this manner, the Department will issue an Excise Tax Advisory (ETA) or ETA supplement to announce the withdrawal of the WTD to avoid misunderstandings about how the Department will apply the law.

The Department will announce the withdrawal of a WTD through an ETA or ETA supplement when there is no other published document, such as a subsequent WTD, Department rule, court decision, or statutory change that overrules or supercedes the WTD.

The following WTD is withdrawn effective January 17, 2003:

**Det. 89-38, 7 WTD 125.** The determination incorrectly applied RCW 82.04.260(4) (formerly 82.04.260(8)) and ETA 403.04.135 to a rendering business whose primary function was to produce nonperishable products. Because the taxpayer in the determination was not slaughtering, breaking or processing perishable meat products, it was not entitled to the tax rate contained in RCW 82.04.260(4). Generally, when a taxpayer is engaged in a process that includes multiple related activities, the Department will look to the primary activity to determine the appropriate tax classification for the process. ETA 403 explains the application of RCW 82.04.260(4) to taxpayers whose primary activity is to slaughter, break or process perishable meat products.

*Advisories numbered as 2 plus three digits (e.g. 2002.16.179) are advisories issued on or after July 2, 1998.*

**To inquire about the availability of receiving this document in an alternate format for the visually impaired or assistance in language other than English, please call (360) 705-6715. 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) 570-6123 [eta@DOR.wa.gov](mailto:eta@DOR.wa.gov)