



State of Washington  
Department of Revenue

# Excise Tax Advisory

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 They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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NUMBER: 281.04.193

CONVERSION DATE: July 1, 1998

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**This ETA is cancelled effective June 29, 2007**

## INTERSTATE MAIL DELIVERY BY VENDOR OF GOODS SOLD

Issued September 30, 1966

Where an article is purchased locally but is mailed by the vendor to an out-of-state address, does the sale qualify for the interstate commerce exemption?

The taxpayer, a retail merchant, often was required to mail articles sold to out-of-state addresses. The taxpayer retained sales slips which indicated that out-of-state delivery was required and also retained insurance receipts from the post office. Exemption from both Business Tax and Sales Tax was claimed on these sales.

To qualify for exemption as an interstate sale, Rule 193 requires that where property is delivered by a seller to a point outside Washington, the seller must retain in his records satisfactory proof that there was an agreement to deliver the goods out of state and there was actually a bona fide delivery made outside the state. Usually a bill of lading from a common carrier is used to substantiate an interstate sale. The Commission held that, where delivery is made by mail to a point outside the state, retention of the sales slips and insurance receipts are sufficient to prove the interstate nature of the sales. As the taxpayer had retained such evidence, the sales involved were held exempt from Business and Sales Taxes. (Letter.)

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***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.***

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