



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**ISSUANCE OF INTERPRETIVE STATEMENT**

This announcement of the issuance of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has issued the following Excise Tax Advisory:

**ETA 2022.08.257 Distinguishing Warranties and Maintenance Agreements**

The tax consequences of selling extended warranties and maintenance agreements are generally different. This Excise Tax Bulletin (ETA) clarifies the distinction between warranties and maintenance agreements as stated in WAC 458-20-257 (Rule 257). It clarifies the separate charge provision of Rule 257(2)(b)(i). This ETA uses the example of computer hardware and software, but its principles apply to all warranties and maintenance agreements.

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

Roseanna Hodson  
Interpretations and Technical Advice Unit  
P.O. Box 47453  
Olympia, Washington 98504-7453  
Phone: (360) 570-6119  
FAX (360) 586-5543

---

Alan R. Lynn, Rules Coordinator

**Filed: January 4, 2005**  
**Time: 3:09 PM**  
**WSR: 05-02-072**