



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 They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.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NUMBER: 029.04.136 *Repealed June 17, 2000*

CONVERSION DATE: July 1, 1998

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## COOKING CRABS AS MANUFACTURING WITHIN THE STATE

Issued July 1, 1966

Does the cooking, cracking, washing and packing of fresh crab by a purchaser from fishermen fall within the definition of "to manufacture"?

Taxpayer purchased live crab from fishermen. The larger crabs were cooked whole for twenty minutes and then packed in ice for shipment. The smaller crabs were butchered, cooked, washed and brined for sale as fresh crab meat.

"To manufacture" is defined in RCW 82.04.120 as the performance of "activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful substance or article of tangible personal property is produced for sale or commercial or industrial use".

The Commission held that the activities performed on the fresh crab by a purchaser constituted manufacturing within the state. Although the cooking of fresh crabs by a fisherman does not constitute a processing activity because it is a necessary incident to the extracting of crabs, such activities by a purchaser are not incident to the extracting activity.

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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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