



State of Washington
Department of 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 They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.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: 432.04.147

CONVERSION DATE: July 1, 1998

This ETA is cancelled effective January 29, 2009

SALES TAX: STENO SERVICES AS RETAIL SALES

Issued July 9, 1971

Taxpayer, engaged in the production of printed specification manuals, employed a staff of stenographers who performed mechanical services in preparing the manuals, as well as performing general secretarial duties. Taxpayer sought a determination of its liability for reporting such business activity and for collecting retail sales tax from consumers of their products.

The department ruled that where stenographic services are "rendered in respect to" the production and sale of the manuals, the charge made to cover stenographic services is subject to retail sales tax.

RCW 82.04.050 defines "sale at retail" to include:

. . . the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the . . . altering, imprinting, or improving of tangible personal property of or for consumers . . . (Emphasis added.)

Thus, where the production of specific items of tangible personal property for sale requires stenographic services, the charge therefor is includable in the measure of the tax.

Where stenographic services are not "rendered in respect to" an article of tangible personal property produced for sale, viz, typing letters, briefs, legal documents, etc., the retail sales tax is not applicable. Income from the rendition of such personal services is subject to the business and occupation tax under the classification Service and Other Activities.

Under the above referenced statute and published Rule 147, autotyping and addressographing including stenographic work rendered in respect thereto, are held subject to the retail sales tax.

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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Specific factual questions as to whether work is "rendered in respect to" the production of tangible personal property should be submitted to the department.