



Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

NUMBER: 3058.2009

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Electroplates Manufactured and Used By a Printer

Does the retail sales tax apply to separate charges for electroplates used to produce specially printed forms delivered to customers in this state where the plates are manufactured and used outside the state?

In this situation, the purchaser is buying specially printed forms from a printing business. RCW 82.04.070 which provides that "gross proceeds" means the value proceeding or accruing from the sale of tangible personal property and/or for services rendered, without any deduction on account of the cost of property sold, the cost of materials used, delivery cost, taxes, or any other expenses whatsoever paid or accrued and without any deduction on account of losses. The retail sales tax applies to the entire selling price of the specially printed forms. The seller may not reduce the price of those forms by separately billing for the electroplates used to produce the forms. The fact that their expense is shown separately on customer billings is immaterial. No deduction is allowed from the retail sales tax with respect to expenses of manufacturing articles for sale to consumers within this state, whether these expenses are incurred within or without the state. The charge made for the electroplates is part of the selling price of the printed form.

All ETAs were cancelled on February 2, 2009 and those which had a continued use were rewritten and reissued using a new numbering system. The new ETAs are numbered using the following format 3nnn.yyyy. The Department of Revenue issued ETA 3001.2009 which includes a cross reference table showing the old and new ETA numbers for those ETAs that were rewritten.

Please direct comments to:
Department of Revenue
Interpretation and Technical Advice
Division
P O Box 47453
Olympia, Washington 98504-7453
(360) 570.6124 eta@DOR.wa.gov

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