



Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

NUMBER: 3063.2009

ISSUE DATE: February 2, 2009

Printing Industry Use Tax on Consumable Materials and Supplies

What is the measure of the use tax on consumable items produced by commercial printers for their own use as intermediate steps in the production of a final print job?

Printers are often required to produce a series of consumable items for use as intermediate steps in the production of the final print job or publication. Some examples are electronic tapes, layouts, proofs, litho negatives, type in galley or assembled form, and plates or engravings.

When a printer produces these articles as intermediate steps in the production of a final printing job, the printer is engaging in a professional and/or artistic type of service. The articles produced are merely tangible evidence of in-house services necessary in the production of finished printed products sold to customers.

Printers are liable for retail sales or use tax as consumers of the materials used in the production of such articles as an intermediate step in the production of a final printing job.

However, since the articles produced for this purpose are the result of professional and/or artistic type services, it is appropriate to consider only the cost of materials in arriving at the measure of the use tax.

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

To inquire about the availability of receiving this document in an alternate format for the visually impaired or language other than English, please call (360)705-6715. Teletype (TTY) users please call 1-800-451-7985.