



Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

NUMBER: 3065.2009

ISSUE DATE: February 2, 2009

Oral Instructions Relating to Tax Liability

Are oral instructions or interpretations by employees of the Department of Revenue binding upon the department?

RCW 82.32A.020 provides that the taxpayers of Washington have::

The right to rely on specific, official written advice and written tax reporting instructions from the department of revenue to that taxpayer, and to have interest, penalties, and in some instances, tax deficiency assessments waived where the taxpayer has so relied to their proven detriment

RCW 82.32A.020 does not authorize, nor does any other law permit, the Department to waive tax, interest, or penalties on the basis of a taxpayer's recollection of oral instructions by an agent of the department.

The Department gives consideration, to the extent of discretion vested in it by law, where it can be shown that failure of a taxpayer to report correctly was due to written instructions from the Department or any of its authorized agents. The Department cannot give consideration to claimed misinformation resulting from telephone conversations or personal consultations with a Department employee.

There are three reasons for this ruling:

- (1) There is no record of the facts which might have been presented to the employee for consideration.
- (2) There is no record of instructions or information imparted by the employee, which may have been erroneous or incomplete.
- (3) There is no evidence that such instructions were completely understood or followed by the taxpayer.

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.

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