



# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

---

NUMBER: 3083.2009

ISSUE DATE: February 2, 2009

---

## Deductions in Excess of Income

What procedure should be followed by taxpayers when deductions on an excise tax return for a particular reporting period exceed gross income for that same period?

When deductions for a tax reporting period exceed gross income for that same period it is proper to carry the unused deduction over to the next reporting period. This may be accomplished by reporting the same amount of deductions as gross income in the period that the negative balance occurs and then increasing the subsequent period's deduction by the minus taxable amount previously accrued.

---

**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.**

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.

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