



# Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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## Record Keeping Requirements

Does the retention of all sale invoices without maintaining books of account satisfy the record keeping requirements of RCW 82.32.070 and WAC 458-20-254?

RCW 82.32.070 requires taxpayers to keep and preserve, for period of five years, suitable records as may be necessary to determine the amount of any tax for which he may be liable. All books, records, and invoices are to be open for examination at any time. WAC 458-20-254(3)(b) requires taxpayers to prepare and preserve records consistent with accepted accounting methods. Records that fail to arrange, summarize, and total transactions with regard to customers and periods, are not suitable records for reconciling the taxpayer's liability. It is the taxpayer's responsibility to keep books in some systematic manner from which the taxes due could be determined. In the absence of such records, the Department may use of sampling techniques to determine liability.

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**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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