



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3047.2015 – Retail Sales Taxes Imposed on Telecommunications Used to Provide Internet Access

This ETA primarily addresses Washington's taxation of telecommunications used to provide Internet access under the Internet Tax Freedom Act ("ITFA"), 47 U.S.C. § 151. This ETA is being updated to reflect ITFA's new extension date ending October 1, 2015.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

A handwritten signature in black ink, appearing to read "Kevin Dixon".

Kevin Dixon, Tax Policy Manager – ETAs and Special Projects

