



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

***ETA 3133 Withdrawal of published determinations***

The Department has re-issued this ETA to announce that it has withdrawn Det. No. 92-231, 12 WTD 233. The taxpayer in this determination created gift baskets that contained various individually wrapped food items. The determination correctly reached a conclusion that this activity was not manufacturing. However, WAC 458-20-136 (Manufacturing, processing for hire, fabricating.) was subsequently amended to clarify various factors that the Department considers in determining whether an activity such as creating gift baskets is manufacturing. The determination does not address these factors and has caused confusion.

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

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Alan R. Lynn, Rules Coordinator

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

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**TIME: 11:51 AM**

**WSR 12-20-037**