Cite as 1 WTD 303 (1986)

BEFORE THE INTERPRETATION AND APPEALS SECTION
DEPARTMENT OF REVENUE
STATE OF WASHINGTON

In the Matter of the Petition For Correction of Assessment of	)	D E T E R M I N A T I O N
	)	No. 86-282
. . .	)	Registration No. . . .
	)	Tax Assessment No. . . .

Rule 202: B&O TAX -- WHOLESALING -- POOL PURCHASE DEDUCTION -- JOINT PURCHASE AGREEMENT. Taxpayer held to meet the four conditions of Rule 202 to claim the deduction/exemption. Taxpayer and another in similar business made joint purchases with the taxpayer being invoiced by the vendor. The taxpayer, in turn, billed the other similar business for its proportionate share of the goods which it was committed to take as per agreement entered into prior to order being placed by taxpayer.

These headnotes are provided as a convenience for the reader and are not in any way a part of the decision or in any way to be used in construing or interpreting this Determination.

TAXPAYER REPRESENTED BY: . . .
. . .

DATE OF HEARING: September 9, 1986

NATURE OF ACTION:

Petition against assessment of Wholesaling business and occupation (B&O) tax on amounts received arising out of the transfers/sales of goods to another business entity.

FACTS AND ISSUES: