



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3166.2016 – 5% Substantial Underpayment Penalty May Apply to Non-Qualifying Purchases under the Deferral Programs

This ETA clarifies when the 5% substantial underpayment penalty imposed by RCW 82.32.090(2) applies to tax assessed on purchases made under various Washington retail sales and use tax deferral programs. The ETA has been amended to add the High Unemployment deferral program under chapter 82.60 RCW to the list of deferral programs that may be subject to the penalty. In addition, non-substantive and general formatting updates were made.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

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OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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