



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3210.2020: Manufacturing Airplane Materials or Components and Eligibility for the Preferential Aerospace B&O Tax Rate**

This ETA explains how manufacturers of materials or components subsequently sold to and used by other manufacturers for installation into commercial airplanes may be eligible for a preferential Aerospace B&O tax classification. The ETA is being updated to reflect changes enacted by 2020 legislation. The primary change is to add a notification at the top of the ETA to alert readers that the ETA and B&O tax classification are not valid for periods after 3/31/2020. In addition, the draft removes references to “sellers” in order to clarify that the classification was only available to manufacturers.

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

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STATE OF WASHINGTON  
FILED

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