



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3168.2011 *Meal Assembly Kitchens*

This ETA provides guidance regarding the B&O and retail sales tax reporting responsibilities of businesses that provide menu options, purchase ingredients, and prepare the ingredients for assembly. It addresses “meal assembly kitchens” that allow customers to assemble their own entrées, and those that assemble entrées selected by the customer.

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

Alan R. Lynn, Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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