



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3169.2011 *Sourcing Wholesale Sales of Non-Mobile Telecommunications Services*

This ETA provides guidance regarding the sourcing, for B&O tax purposes, of gross proceeds received for wholesale telecommunications services (other than mobile telecommunications services).

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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