



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3225.2021 *Construction on Real Property “of or for” the United States*

This Excise Tax Advisory (ETA) explains how the ownership of land affects the determination of whether a person is a federal government contractor (government contractor) in constructing, repairing, decorating, or improving buildings or structures under, upon, or above real property “of or for” the United States.

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

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