



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ACTION

The Department of Revenue has canceled its existing Excise Tax Advisories (ETAs) and issued a new series of ETAs, which are numbered 3nnn.yyyy (number.year), starting with ETA 3001.2009. This new series includes updated ETAs that were retained, as well as several new ETAs that consolidate information in prior ETAs. ETA 3001.2009 provides a cross-reference table of old ETA numbers to new ETA numbers.

Copies of these documents are available via the Internet at [Excise Tax Advisories](#).

Alan R. Lynn, Rules Coordinator

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Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

NUMBER: 3001.2009

ISSUE DATE: February 2, 2009

ETA 3001.2009 was canceled on September 14, 2015.

Excise Tax Advisories Cross Reference Table

Effective February 2, 2009, the Department of Revenue cancelled all then current Excise Tax Advisories (ETA). The ETAs that have continued validity have been reissued with new numbers. The new series begins at 3001 followed by the year it is issued.

To assist taxpayers, the following table provides a cross reference between the old ETAs by number to the new ETA number. The Table lists all ETAs that existed on July 1, 1999 or were issued after that date and before the 3000 series. Where an ETA has been cancelled, the date of the cancellation is noted. The explanation of the cancellation can be found in ETA 3002.2008 or subsequent update.

Old ETA Number	New ETA Number	Original Title
4	3153.2009	Road construction - Contractors applying sand, gravel and rock - sales tax - use tax
13	Cancelled 06/30/99	Sales tax liability on dual purpose chemicals in the production process
14	3146.2009	Sale without transfer of possession
16	3071.2009	Job site plants and public road construction contracts
17	cancelled 2/28/07	Labor and services of a subcontractor
19	cancelled 01/30/06	Engaging in Business within the State of Washington
20	Cancelled 09/14/01	Catalogues purchased within the state for distribution without
21	cancelled 12/29/06	Value of materials used by producer in performance of public road contract
Old ETA	New ETA	Original Title

All ETAs were cancelled on February 2, 2009 and those which had a continued use were rewritten and reissued using a new numbering system. The new ETAs are numbered using the following format 3nnn.yyyy. The Department of Revenue issued ETA 3001.2009 which includes a cross reference table showing the old and new ETA numbers for those ETAs that were rewritten.

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ETA 3001.2009 was canceled on September 14, 2015.

Excise Tax Advisory
Number: 3001.2009

Date: February 2, 2009

Number	Number	
22	Cancelled 06/30/99	Service charges on goods purchased for export
23	3071.2009	Use tax on articles manufactured by a public road contractor
25	cancelled 06/17/00	Manufacturing and what constitutes taxable activity
27	cancelled 12/29/06	Testing and Engineering services by out of state corp.
29	cancelled 06/17/00	Cooking crabs as manufacturing within the state.
34	3147.2009	Make-ready services performed by dealers
35	Cancelled 01-29-09	Municipal income from meters in a ferry terminal parking lot
46	cancelled 2/28/07	Joint venture agreement: a prime contract or a subcontract
48	Cancelled 01-29-09	Exemption of dues from business and occupation tax
49	3148.2009	Public road construction included in a lump sum general construction contract
50	cancelled 3/28/08	Management charges from parent to subsidiary
51	3004.2009	Reimbursements for performance bond premiums
52	cancelled 3/28/08	Construction of highway tunnels for publicly owned roads
54	3005.2009	Flying instructions, airplane rentals, and use tax liability
58	cancelled 12/29/06	Marketing association: Seller or agent
59	3005.2009	Use tax imposed on those using property which they are holding for sale
61	3005.2009	Use tax and goods demonstrated in the process of sale
63	Cancelled 05/15/03	Transfer and Loading Stations
64	Cancelled 04/21/03	Intercompany Loans of Gasoline, Oil, and Similar Products
65	Cancelled 05/15/03	Transfers from Tank Farms to Bulk Plants
67	Cancelled 07/16/01	Extracting tax classification in regard to logging operations
69	3008.2009	Service charges on transactions financed through credit cards
70	3009.2009	Sale of tangible personal property by a joint venturer to the joint venture
73	3136.2009	Reimbursement of a venturer in a joint venture
75	cancelled 06/17/00	Mixing of ingredients as "manufacturing"

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Excise Tax Advisory
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Old ETA Number	New ETA Number	Original Title
81	cancelled 06/17/00	Manufacturing where plant and materials used are owned by another.
82	cancelled 2/28/07	Contractor distinguished from an employee
84	cancelled 2/28/07	Capehart construction contracts
85	Cancelled 06/30/00	Engineering services in connection with design of machinery for sale.
86	3134.2009	Income from a separate corporation organized to conduct part of a parent corporation's business
87	Cancelled 06/30/00	Labor costs paid by another corporation
88	Cancelled 09/14/01	Deduction of advances and reimbursements
90	cancelled 3/28/08	Administrative and personnel charges between affiliated corporations
91	Cancelled 01-29-09	Lease for purposes of reletting
92	3011.2009	Railroad switching of interstate carriers
93	Cancelled 06/30/99	Interstate commerce, buyer's trucks as carriers
94	3140.2009	Out-of-state activities related to performance of local installation contract
98	cancelled 12/29/06	Overhead costs in computing value on a cost basis
99	Cancelled 07/16/01	Spray materials used in producing timber and the agricultural exemption
101	3012.2009	Cash shortages and cash overages
108	3013.2009	Rental value of a one-use article
109	3014.2009	Manufacturing contaminant incidentally used for other purposes
112	3077.2009	Use tax in relation to use of private airplanes for business within and without the state
114	3005.2009	Intervening use of articles held for resale
117	3150.2009	Payment prior to services - When taxable
121	3137.2009	Transfer of capital assets to joint ventures
123	3005.2009	Commercial deep sea fishing vessel exemption
124	3134.2009	Services of a corporate officer to his corporation
125	3017.2009	Sale of photographs to school children
126	Cancelled 6/30/04	Storage and Handling of Grain for Export.
128	3018.2009	Dismantling of equipment as retail sales
131	cancelled 2/28/07	Construction company as agent for owner

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Number: 3001.2009

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Old ETA Number	New ETA Number	Original Title
132	Cancelled 01-29-09	Sales tax liability of a seller on buyer's refusal to pay
135	3130.2009	Deductibility of repair and maintenance costs of leased property
140	3019.2009	Berthage and moorage charges subject to public utility tax
141	cancelled 2/28/07	Finance reserve credits and gross income of the business
143	Cancelled 6/30/04	Sales of Flour to Government for Export.
144	cancelled 6/29/07	Distributor for out-of-state manufacturer - agent or seller
145	Cancelled 01-29-09	Retention of title to secure payment of interstate sales of goods
151	Cancelled 05/15/03	Wholesaling Functions Tax on Distributions Between Retail Stores
152	3131.2009	Record keeping requirements
154	3020.2009	Measure of manufacturing tax on articles produced partly without and partly within the state
155	Cancelled 06/30/99	The manufacturing tax exemption for products sold at wholesale within the state.
156	cancelled 3/28/08	Statute of limitation and past performance
158	Cancelled 01-29-09	Deduction of finance charges from lease payments
162	Cancelled 09/14/01	Cartage, storage and handling of goods moving in interstate commerce
163	cancelled 2/28/07	Core deposits and credits - parts returned to wholesalers
164	3022.2009	Use tax on waste products in meat processing
165	Cancelled 06/30/02	Interest received on funds procured for affiliated companies
170	3023.2009	Removal of log dams as clearing land
172	cancelled 06/17/00	Staining of lumber constitutes manufacturing
173	Cancelled 9/30/03	Seed Furnished Under Grower Contracts.
174	Cancelled 06/30/99	Splitting peas as manufacturing
175	Cancelled 09/14/01	Local services connected with interstate transactions
177	3134.2009	Nonprofit sales between parent and subsidiary corporation
179	Cancelled 09/14/01	Credit bureau business, charges for credit information, and the retail sales tax.

Old ETA	New ETA	Original Title
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Number #	Number	
182	3132.2009	Collection of retail sales tax on casual sales of motor vehicles
183	Cancelled 02/15/01	Gross income of public utility districts - Local taxes included
185	Cancelled 06/30/00	Lease based on a percentage of gross proceeds
186	Cancelled 02/15/01	Sales to nonresident farmers and the machinery and implements exemption
190	Cancelled 9/30/03	Feeding and Fattening Cattle and the Agricultural Products Exemption.
192	Cancelled 06/30/00	Agricultural organizations working with governmental units subject to tax.
198	3024.2009	When sales tax is due on payments retained under public works contracts
199	3134.2009	Persons serving as employee and engaging in business
201	3129.2009	Foreign currency accepted at par value
202	3025.2009	Construction of private roads intended to be dedicated to the county
203	3026.2009	Utility boxes" used to ship cargo in interstate commerce
204	3027.2009	Purchase and installation of fixtures and equipment on a vessel owned by another
206	cancelled 6/29/07	Restoration of a fishing vessel in this state for exhibition purposes by and in another state
208	cancelled 12/29/06	Sale of abrasives and masking tape for use in the performance of an automobile painting contract
209	3028.2009	Reimbursements for temporary relocation of utility facilities
210	cancelled 12/29/06	Coin operated ski waxing and bowling ball polishing machines
213	cancelled 12/29/06	Distinction between "manufacturing" and "altering" activities
215	3128.2009	Repair work on goods damaged in transit as ordered by the shipper and by the carrier
216	cancelled 2/28/07	Chemicals and other articles used in purifying water
217	3040.2009	Chemicals used in processing by the pulp industry
218	Cancelled 06/30/00	Chemicals used in processing to remove gases from steel furnaces
220	3073.2009	Airplanes used on vessel engaged in commercial deep sea fishing operations
222	3066.2009	Purchase of personalty for resale as realty
225	Cancelled 06/30/99	Dual purpose use of chemical becoming an ingredient
226	Cancelled 6/29/07	Automobile sales arranged by out-of-state firm but consummated through in-state dealer
229	3029.2009	Determination of minimum value of tangible personal property
Old ETA Number	New ETA Number	Original Title
231	Cancelled	Sales of vehicles to nonresident servicemen stationed in this state.

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	06/30/99	
232	3030.2009	Parking fees as income from rental of real estate
235	3057.2009	Purchase of billboards: real property or tangible personal property
237	Cancelled 9/30/03	Sales Tax Exemption for Sales of Cattle and Milk Cows
238	Cancelled 12/29/06	Buildings sold exclusive of the land upon which they are situated
240	Cancelled 3/28/08	Use and manufacturing tax on production of molds used to produce finished product
241	Cancelled 06/17/00	Cherry processing which includes brine curing, washing, pitting, sizing and sorting.
244	3031.2009	Layaway charges
245	Cancelled 06/30/00	Investment Income of a Brokerage Business
248	Cancelled 06/30/99	Rentals to federal government employees receiving reimbursement and sales tax exemption.
249	Cancelled 06/30/00	Interstate sales an consignor as agent of seller
250	Cancelled 06/30/99	Where interstate commerce ends and intrastate commerce begins
251	Cancelled 06/30/99	Nonprofit corporation purchasing equipment with federal funds
253	3090.2009	Sales of natural gas transported from origins without the state to points within the state
254	Cancelled 01-29-09	Livery service businesses
255	3033.2009	Public road construction for private individuals
257	Cancelled 06/30/00	Insurance charges by public grain warehouses
258	Cancelled 2/7/05	National Guard Post Exchange Sales.
259	cancelled 3/28/08	Sales to public roads contractor for use outside the state
262	3034.2009	Snow removal and power sweeping of parking lots
264	3035.2009	Paving cuts
265	3036.2009	Extermination and pest control services
268	Cancelled 1/27/05	Indian Owned Corporation Doing Business on a Reservation.
269	Cancelled 01/30/06	Out-of-State Engineering Firm Performing Services in this State which are Incidental to those Performed by its Out-of-State Office

Old ETA Number	New ETA Number	Original Title
270	Cancelled 1/30/06	Interest Income Derived from the Extension of Credit to a Party in another State by a Washington Taxpayer with Business Situs in Both States
275	Cancelled 06/30/00	Deeding of land to contractor building house for landowner.
276	3138.2009	Sales tax computed on a contract price including sales tax paid by contractor
277	3037.2009	Posting services performed by an outdoor advertising company on billboards owned and controlled by the customer
278	3134.2009	Amounts received by one corporation for two affiliated corporations to cover the costs of research
279	3134.2009	Corporation holding a contract for the sale of castings supplied by an affiliate
280	Cancelled 01/30/06	Commissions Earned on Interstate Sales
281	Cancelled 6/29/07	Interstate mail delivery by vendor of goods sold
283	Cancelled 09/14/01	Sales tax liability on lease-purchase agreements
286	Cancelled 12/29/06	Freight forwarders
288	3038.2009	Deeds of trust - Trustee fees
289	3039.2009	Agricultural fair association exemption
291	Cancelled 02/15/01	Parts and repairs for farm machinery of nonresidents
298	3024.2009	Sales tax not to be withheld on public works progress estimates
299	Cancelled 6/30/04	Retail Sales Tax Refunds.
300	3041.2009	Patronage dividends of cooperative associations
301	3042.2009	Statute of limitations not a defense when material fact misrepresented
308	Cancelled 3/28/08	Art work distinguished
310	Cancelled 01-29-09	Taxpayer has duty to obtain knowledge of tax liability
314	Cancelled 02/15/01	Inventory donated to charity subject to use tax
316	Cancelled 06/26/03	Sales to Nonresidents
317	Cancelled 06/30/99	Little league baseball concession sales
318	Cancelled 12/29/06	Sales and/or trade-ins of tangible personal property from rental inventory

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319	3044.2009	Use tax modification to aircraft dealers
320	3151.2009	Taxable transactions by aircraft dealers
321	Cancelled 09/06/01	Air taxi service, chartered flights and student training fees
322	3045.2009	Materials used in welding process
323	3041.2009	Refunds by nonprofit cooperative association declared patronage dividends
324	Cancelled 01/30/06	Application of Business and Occupation Tax to Royalty Income Earned Through Grant of Patent Privileges
325	3046.2009	Tax liability of charter boat owners and charter agencies - reporting instructions
330	3071.2009	Asphalt mixed at pit site
331	3149.2009	The applicability of the interstate commerce exemption to freight forwarders
332	3005.2009	Use tax on display merchandise
333	Cancelled 11/30/07	Exemption requirements for certain grain hauls by truck
337	3048.2009	Lease cancellation payment
344	Cancelled 6/29/07	Local use tax- Allocation when credit allocated for sales or use taxes paid another state
345	Cancelled 2/28/07	Agricultural commodities hauling classified within motor transportation business
346	3139.2009	Urban transportation - the five-mile standard
347	Cancelled 2/28/07	Federal government contractors hauling out-of-state goods
350	Cancelled 02/07/05	Business and Occupation Tax -- Medical Service Associations
356	Cancelled 01-29-09	Use tax: Rentals put to personal use
357	Cancelled 01-29-09	Bailments: Handling and cleaning charges
359	Cancelled 05/15/03	Inventory Transfers to Branches Prior to Opening
360	Cancelled 09/14/01	Retail sales tax: Constitutional issues
361	3141.2009	Retail sales and use tax: soldiers and sailors civil relief act
364	3049.2009	Component parts of watercraft: Life preservers
365	3050.2009	Dump truck operators
366	Cancelled 06/30/00	Road construction under federal timber purchase agreements
367	Cancelled 08/08/01	Clearing land and moving earth for commercial farmers
Old ETA Number	New ETA Number	Original Title

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369	Cancelled 07/16/01	Retail sales tax: Tree-planting and tree-thinning
370	3154.2009	Retail sales tax: Off-site construction
372	3052.2009	Retail sales tax: Public road construction
373	Cancelled 07/16/01	Retail sales tax: Logging performed as an incident to construction of privately owned roads
374	3053.2009	Form oil purchased by building contractors
376	Cancelled 01-29-09	Speculative builders in joint ventures
377	3061.2009	Retail sales tax: Contract reimbursements
378	Cancelled 6/30/04	Dietary Supplements
379	3005.2009	Laundry equipment used in facilitating sales
381	Cancelled 02/15/01	Wholesale sales of rye and milo
383	3142.2009	Business tax upon sale or lease of patents
386	Cancelled 6/29/07	Consignee or seller
387	Cancelled 01-29-09	Title insurance companies retail sales tax liability upon supplies
392	3058.2009	Electroplates manufactured and used outside the state
394	Cancelled 07/16/01	Activities for his own use or incidental to the taxpayer's major activity
395	Cancelled 06/30/99	In-state sales of manufactured raw seafood products
397	Cancelled 09/14/01	Photofinishing for out-of-state customers
398	Cancelled 06/17/00	Combining items to achieve a special purpose product is manufacturing.
401	Cancelled 06/17/00	Oyster string production
403	3059.2009	Processing meat by-products
404	3152.2009	Off-site component fabrication by speculative builders
406	Cancelled 9/30/03	Sales of Quarter Horses
408	3060.2009	Coupons used in retail sales
410	3010.2009	Employee reimbursed gasoline costs
411	Cancelled 2/29/07	Activities performed by nonprofit associations
413	3061.2009	Amounts awarded for costs not included in the contract
414	3062.2009	Amounts paid under a penalty clause
415	Cancelled 12/29/06	Use tax on private automobiles acquired while a nonresident

Old ETA Number	New ETA Number	Original Title
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Excise Tax Advisory
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417	3063.2009	Printing industry- use tax on consumable materials and supplies
418	3005.2009	Use tax imposed where property not exclusively held for resale
419	3065.2009	Oral instructions relating to tax liability
420	Cancelled 07/16/01	Seedlings used in reforestation programs
421	Cancelled 3/28/08	Sales tax: Labor performed outside of state
424	3134.2009	Business and occupation tax: Meaning of "person" engaging in taxable business
428	Cancelled 04/21/03	Exchange Agreements Involving Inventory
432	Cancelled 01-29-09	Sales tax: Steno services as retail sales
433	3067.2009	Business & occupation tax: Contract assignments
434	Cancelled 02/15/01	Business and occupation-Sales tax: Nonprofit organization's retailing magazines
436	Cancelled 06/30/00	Construction on land owned by contractor's principal stockholder.
437	3068.2009	Taxability of highway construction contract projects administered by Washington state Department of Highways
440	3069.2009	Use tax on property acquired by inheritance
441	3070.2009	Taxable transfers of capital assets
442	3005.2009	Film used to produce portraits
445	Cancelled 5/19/03	Litter Tax on Food and Beverages
447	3072.2009	Rentals within and without Washington
448	Cancelled 01-29-09	Domestic international sales corporations (disc)
449	Cancelled 06/30/00	Turnkey projects sold to housing authorities
451	Cancelled 06/30/00	Corporate distribution of stock dividends.
455	3143.2009	Computer programs: Retail or service
456	3074.2009	Taxability of print shops plate production and printing charges
458	3075.2009	Condominiums
459	Cancelled 4/11/01	Interest Received on Direct Obligations of the Federal Government
460	3076.2009	Deductibility of interest received on investments or loans primarily secured by first mortgages or trust deeds on nontransient residential properties
461	3144.2009	Amounts collected by a mortgagee to cover insurance premiums and real estate taxes owed by a mortgagor

Old ETA Number	New ETA Number	Original Title
462	3076.2009	Taxability of interest from loans secured by undeveloped land

Excise Tax Advisory
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Date: February 2, 2009

463	3078.2009	Taxability of interest from participation loans
465	Cancelled 06/17/00	Shearing steel sheets & slitting steel coils as manufacturing
466	Cancelled 06/17/00	Assembly of fruit bins as manufacturing
469	Cancelled 06/17/00	Rerolling paper rolls, cutting paper into specific lengths, embossing, folding, and packaging as manufacturing.
474	Cancelled 06/30/00	Taxability of the manufacture of "refinery gas"
476	3079.2009	Presumption of use within Washington when resident purchases property out of state
479	Cancelled 06/30/99	Use tax applied to manufacturer's use of government-owned tooling
481	Cancelled 6/29/07	Sale or use tax applicable to items both leased and used for personal use
482	3005.2009	Meaning of "resale...in the regular course of business"
484	3134.2009	Corporation and stockholder distinct entities for business and occupation tax purposes
486	Cancelled 2/28/07	Moving a structure (bridge) as a retail sale
487	3023.2009	Cleaning settling ponds as retail sales
488	Cancelled 2/28/07	Conditions under which a contractor-owner relationship exists
489	Cancelled 12/29/06	Lessee as speculative builder
490	Cancelled 2/28/07	Interest on construction loan taxable as part of contract price
494	3081.2009	Effect of manufacturer's rebates on the measure of tax liability
499	Cancelled 06/30/00	Tax liability on materials purchased by contractors in Idaho for use in Washington
502	Cancelled 02/15/01	Suitable records – timber harvesters
504	Cancelled 02/15/01	Sales to or by Indians
506	Cancelled 09/14/01	Nexus presumption
507	3155.2009	Stimulating wholesale sales by promoting retail sales
508	Cancelled 09/14/01	Nexus: Employees of seller's agent.
509	Cancelled 09/14/01	Business and occupation tax on local services of nonselling resident managers
Old ETA Number	New ETA Number	Original Title
511	Cancelled 3/28/08	Warehouse as retail outlet for city/ county sales tax
512	Cancelled	Food Products Sold Through Convenience Food Sales Locations.

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	6/30/04	
514	Cancelled 6/30/04	Transient Guests--Message Service Charges.
516	3082.2009	Donations to meal providers
519	3083.2009	Reporting procedures for qualified medical service associations
520	Cancelled 09/14/01	Water conditioning services
521	Cancelled 6/29/07	1982 Standard deduction - Radio and television broadcasting
526	Cancelled 06/30/99	Taxability of core drilling
527	Cancelled 06/30/99	Local sales to Washington consumers who "pickup" goods outside this state
532	3032.2009	Taxation of amounts received through sales of abandoned vehicles
535	Cancelled 12/1/04	Alternative credit computation formula—Seasonal employment manufacturers
536	Cancelled 6/30/04	Kidney Dialysis Machines and Heart Pacemakers Sales and Use Tax Exempt.
537	Cancelled 06/30/00	Effective date for claiming MATC credits
538	Cancelled 06/30/99	Hazardous substance tax - Exclude substances already possessed
539	Cancelled 06/30/99	Hazardous substance tax - Line itemizing customer billings -- Tax measure
540	Cancelled 5/31/05	Special Hazardous Substance Tax Applications
541	Cancelled 07/16/01	Tax liabilities on forest landowners and harvesters: Sale of standing timber vs. sales of logs
542	3084.2009	Sales tax - Charges for towing damaged or inoperable vehicles for repair
543	3085.2009	Eligibility of taxes for multiple activities tax credits (MATC)
544	3086.2009	Telephone answering service - Services or retail sales
545	3087.2009	Bankruptcy liquidations: Sales and use tax
547	NA	Excise tax bulletins cancelled
548	3080.2009	Use of market comparisons by golf businesses reporting on the "actual records of facilities usage" method
549	NA	More excise tax bulletins cancelled
549-1s	NA	More excise tax bulletins cancelled
549-2s	NA	More excise tax bulletins cancelled
549-3s	NA	More excise tax bulletins cancelled

Old ETA Number	New ETA Number	Original Title
550	Cancelled 07/16/01	Deduction requirements for certain log hauls by truck
552	Cancelled 09/26/02	Leasehold Excise Tax – Exemption for public employees – Condition of employment.

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553	3088.2009	Taxability of oil and chemical spill cleanup
554	Cancelled 4/12/07	Sales to the Washington State National Guard
555	3089.2009	Retail sales tax on telephone services sold to Indians
557	Cancelled 06/30/99	Taxability of income from daycare monitoring
558	Cancelled 01-29-09	Foreign sales corporations
559	Cancelled 9/30/03	Sales and Rentals of Fruit Bins
560	Cancelled 09/14/01	Delivery – Goods originate outside Washington
561	3091.2009	Receipt of good through an agent
562	3092.2009	Hazardous substance/petroleum products tax, vessels operating in Washington waters
563	3145.2009	Real estate broker - Shared commissions and expenses
564	Cancelled 06/30/00	Retail sales/use tax - Oak barrels used by wineries and winemakers.
567	3093.2009	Telephone debit cards
568	NA	Cancellation of real estate excise tax bulletins
569	Cancelled 12/29/06	REET - Documentation of transfers by inheritance - Documentation of transfers to and from trusts
570	Cancelled 12/29/06	REET - Dual signature - utility rights-of-way or easements - counties
571	Cancelled 06/30/02	Taxability of investment income
572	Cancelled 05/17/01	Grants received by nonprofit or governmental entities
573	3094.2009	Sales of drawings and plans
574	Cancelled 3/1/05	Financial Institutions Incurring Bad Debts on Contract Assignments
575	3095.2009	Loan application deposits
900	Cancelled 06/30/99	New series of excise tax bulletins
901	Cancelled 06/30/99	Rules being revised as a result of 1993 and 1994 legislation
902	Cancelled 06/30/99	Excise tax rules being revised as a result of 1995 Legislation
2001	NA	Numbering and use of excise tax advisories
Old ETA Number	New ETA Number	Original Title
2002-10r	3043.2009	Low-density light and power utility deduction
2003	3002.2009	Excise tax advisories cancelled
2003-1s	3002.2009	Excise tax advisories cancelled
2003-2s	3002.2009	Excise tax advisories cancelled
2003-3s	3002.2009	Excise tax advisories cancelled

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Excise Tax Advisory
Number: 3001.2009

Date: February 2, 2009

2003-4s	3002.2009	Excise tax advisories cancelled
2003-5s	3002.2009	Excise tax advisories cancelled
2003-6s	3002.2009	Excise tax advisories cancelled
2004	3096.2009	Fund-raising activities of public schools, associated student body groups, and parent teacher associations
2005	Cancelled 02/15/01	Timber tax – Personal use of timber by landowner
2006	3056.2009	Taxability of air transportation and other activities performed with aircraft
2007	Cancelled 02/07/05	Taxability of federal instrumentalities and federally created corporate entities.
2008	3097.2009	Deferred sales tax
2009	3055.2009	BTA Nonacquiescence
2009-1s	3055.2009	BTA Nonacquiescence
2009-2s	3055.2009	BTA Nonacquiescence
2009-3s	3055.2009	BTA Nonacquiescence
2010	3098.2009	Health and physical fitness clubs receiving initiation fees and dues income
2011	3133.2009	Withdrawal of published determination
2011-1s	3133.2009	Withdrawal of published determination
2011-2s	3133.2009	Withdrawal of published determination
2011-3s	3133.2009	Withdrawal of published determination
2012	3117.2009	Manufacturers' Machinery and Equipment Exemption
2012-1s	3118.2009	Manufacturers' Machinery and Equipment Exemption – Rental of tangible personal property and providing tangible personal property along with an operator
2012-2s	3119.2009	Manufacturers' Machinery and Equipment Exemption – Pollution control equipment
2012-3s	3120.2009	Manufacturers' Machinery and Equipment Exemption – Electrical apparatus and utility systems
2012-4s	3121.2009	Manufacturers' Machinery and Equipment Exemption - Devices
2012-5s	3122.2009	Manufacturers' Machinery and Equipment Exemption – Design and product development
2012-6s	3123.2009	Manufacturers' Machinery and Equipment Exemption – Manufacturing site
2012-7s	3124.2009	Manufacturers' Machinery and Equipment Exemption – Buildings, fixtures, and support facilities
2012-8s	3125.2009	Manufacturers' Machinery and Equipment Exemption - Computers
Old ETA Number	New ETA Number	Original Title
2012-9s	3126.2009	Manufacturers' Machinery and Equipment Exemption – Prototypes
2012-10s	3127.2009	Manufacturers' Machinery and Equipment Exemption--Research and Development
2013	Cancelled 02/15/05	QTIP Elections and Washington's Estate Tax.
2014	3054.2009	Sales to nonresidents of jurisdictions imposing a sales tax of less than

ETA 3001.2009 was canceled on September 14, 2015.

Excise Tax Advisory
Number: 3001.2009

Date: February 2, 2009

		three percent
2015	3099.2009	Measure of the enhance food fish tax for persons with a direct retail endorsement
2016-3r	3100.2009	Staffing Companies
2017	3101.2009	National streamlined sales and use tax agreement – Definition of “tangible personal property”
2018	3102.2009	Alternative credit computation formula – Seasonal employment manufacturers
2019	3135.2009	Applicability of RCW 82.08.0289 residential telephone service exemption to cellular telephone service
2020	3016.2009	Automobile towing and roadside assistance activities
2021	3051.2009	Business and occupation tax credit on research and development spending for staffing companies
2022	3103.2009	Distinguishing warranties and maintenance agreements
2023r1	3104.2009	Physical fitness services – specialized exercise and conditioning activities
2024	3105.2009	Storing, inspecting, testing, and labeling of canned salmon
2025	3106.2009	Refunds of over collected retail sales tax
2026	3107.2009	Taxability of credit bureau services
2027	3064.2009	Taxability of reagents and other diagnostic substances
2028	3108.2009	Foreign trade zones
2029	3047.2009	Taxation of network telephone service used to provide Internet access services
2030	3109.2009	Agricultural Burning Exemption
2031	3015.2009	Camping Clubs Receiving Initiation Fees and Dues Income
2032	3110.2009	Cost Apportionment -- Treatment of Costs Incurred for Multiple Purposes
2033	3111.2009	On-Site Personnel Working at Multiple Properties
2034	3003.2009	Taxability of Yoga, Tai Chi, and Qi Gong
2035	3112.2009	Processing Perishable Meat Products
2036	3113.2009	Computing Leasehold Excise Tax at Public Marinas
2037	3114.2009	Substantial Underpayment Penalty
2038	3115.2009	Sales to the Washington State National Guard
2039	3116.2009	Car Sharing Organizations
2041	3006.2009	Direct Seller’s Use of the Internet, Mail Orders, Direct Calls, etc.
2043	3007.2009	Occupational Medicine Services and the Preferential B&O Rate Under RCW 82.04.263

ETA 3001.2009 was canceled on September 14, 2015.

Excise Tax Advisory
Number: 3001.2009

Date: February 2, 2009

Old ETA Number	New ETA Number	Original Title
89-003	3021.2009	A statement of purpose and intent with respect to issues involving the forestry products industry
89-005	Cancelled 12/22/05	A Statement of Purpose and Intent with Respect to the Taxability of Newspapers and Definition of a "Newspaper."
90-001	Cancelled 8/20/03	A Statement of Purpose and Intent With Respect to Issues Involving Employee Placement Businesses and Their Clients
NA	3001.2009	cross reference