



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department issued ETA 3076.2011 *Deductibility of Interest Received on Investments or Loans Primarily Secured by First Mortgages or Trust Deeds on Nontransient Residential Properties*. ETA 3076 previously cited to *Lacey Nursing v. Department of Revenue*, 128 Wn.2d 40, 53, 905 P.2d 338 (2000). The Department updated the ETA to correct this citation to *Lacey Nursing v. Department of Revenue*, 103 Wn.App. 169, 11 P.3d 839 (2000).

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

Alan R. Lynn, Rules Coordinator

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