



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3177.2013 Digital Products – General Analysis of Tax Liability

The Department initially issued ETA 9003.2010 *Digital Products – General Analysis of Tax Liability* on November 30, 2010. This ETA is readopted as ETA 3177.2013 so that it is renumbered in a manner consistent with other existing ETAs. This ETA explains the overall process of digital products tax analysis; highlights key considerations in the analysis process; and directs taxpayers to other ETAs and rules for more information. This ETA has been amended to eliminate the table of analytic steps taxpayers use in determining the tax treatment of digital products, which represents subject matter that has been subsequently addressed in WAC 458-20-15503.

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

A handwritten signature in black ink, appearing to read "Tim Jennrich".

Tim Jennrich, Tax Policy Specialist

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