



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3178.2013
Domestic International Sales Corporations

This ETA provides guidance regarding the application of Washington's business and occupation (B&O) tax to Domestic International Sales Corporations (DISCs) after the adoption of Economic Nexus and Single Factor Receipts Apportionment, including application of WAC 458-20-19402.

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

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STATE OF WASHINGTON
FILED

DATE: July 19, 2013

TIME: 10:44 AM

WSR 13-15-096