



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

***ETA 3184.2013 Prepared Food Sales
Applying the 75% Test Computation to Multiple Business Establishments***

This ETA explains how taxpayers apply the 75% test computation for “prepared food” where multiple business establishments are involved. Taxpayers with multiple establishments in the state may calculate:

- a separate percentage of prepared food sales for each establishment; or
- one percentage combining sales figures from all in-state establishments.

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

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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