



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3191.2014 *Rewards Programs – Retail Sales Tax*

This ETA explains the application of “sales price” to selected types of rewards program awards for retail sales tax purposes under RCW 82.08.010. The ETA provides guidance and examples clarifying: (1) when awards must be included in the sales price of a customer’s purchase, or (2) when the awards represent a discount excluded from sales price.

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

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