



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3193.2014 – Sourcing dark fiber sales**

This ETA provides business and occupation (B&O) tax and retail sales and use tax guidance for the sourcing and apportionment of receipts from the sale of “dark fiber” used in telecommunications, including an example.

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

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