



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3194.2015 – Impact of *Getty Images* Decision**

This ETA explains that the Washington State Court of Appeals, Division 1, decision in *Getty Images (Seattle), Inc. v. City of Seattle*, 163 Wn. App. 590, 260 P.3d 926 (2011) does not represent a major departure from established law in the context of affiliate transactions. *Getty Images* addresses the taxability of amounts received by a parent company from affiliates to pay costs for providing administrative and management services to those affiliates.

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 "K. Dixon".

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Kevin Dixon, Tax Policy Manager – ETAs and Special Projects

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE: January 22, 2015**

**TIME: 7:27 AM**

**WSR 15-04-003**