



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3204.2017 – Credit Card Processors**

This ETA describes how a credit card processor should measure, for B&O tax purposes, its gross income from processing credit card transactions.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

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