



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3214.2019 – B&O Tax Exemption for Amounts Received by a Financial Institution from Affiliates**

This ETA explains when income a financial institution receives from its affiliates may be exempt from the business and occupation (B&O) tax.

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

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Kevin Dixon, Program Manager

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

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