



STATE OF WASHINGTON

DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3104.2016 – Physical Fitness Services – Specialized Exercise and Conditioning Activities

This ETA clarifies the distinction between physical fitness services and therapeutic activities and instructional lessons in physical fitness. It has been updated with a header to explain that the ETA is only valid for tax reporting periods through December 31, 2015, and instructs the reader to refer to RCW 82.04.050 or dor.wa.gov for tax reporting requirements beginning January 1, 2016.

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 "Kevin Dixon".

Kevin Dixon, Tax Policy Manager – Rules Coordinator

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