



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3159.2013

Internet Protocol (IP) enabled telecommunications service taxability, sourcing, and allocation

This Excise Tax Advisory (ETA) was originally issued May 20, 2011. In general, this ETA addresses the taxability, sourcing, and apportionment of telecommunications services using Voice over Internet Protocol ("VoIP") and Fax over Internet Protocol ("FoIP") technologies under Washington's retail sales tax and retailing B&O tax.

This ETA has been amended and reissued solely to recognize Second Engrossed Second Substitute House Bill (SESSHB) 1971 (Chapter 8, Laws of 2013, 2nd Special Session) that eliminated the local services exemption contained in RCW 82.08.0289 and retroactively addressed this exemption with respect to fixed interconnected voice over Internet protocol services sold by certain specified providers as defined in SESSHB 1971.

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 "Tim Jennrich".

Tim Jennrich, Tax Policy Specialist

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