



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3205.2024 [*Taxability of Telecommunication Support Payments*]

This ETA addresses the taxability of telecommunications support payments and miscellaneous fees received by telecommunications service providers, including a framework for understanding how these types of payments are taxed under Washington's business and occupation (B&O) tax, retail sales tax, and the 911 and 988 excise taxes. This ETA does not address the tax treatment of support payments received for providing internet access.

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

Brenton Madison, Tax Policy Manager – Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: June 28, 2024
TIME: 9:38 AM

WSR 24-14-075