



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENTS ISSUED**

The Department issued the following Excise Tax Advisory:

ETA 3161.2011 *Apportionment of Income by Stockbrokers and Security Houses*. This Excise Tax Advisory (ETA) explains how stockbrokers and security houses should apportion their income for B&O tax purposes. It discusses when and under what circumstances single factor receipts formula, cost apportionment, and the “60/40 convention” methods of apportionment apply.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

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Alan R. Lynn, Rules Coordinator

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