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fund Washington's future"*

# Interim Guidance Statements

Update

Atif Aziz, September 21, 2020

# Interim Guidance

- Interim guidance used when
  - Law is unclear
  - Want to get information out quickly
- Characteristics:
  - No comment period
  - Temporary

## Review of existing interim guidance

- Interim guidance began in 2014
- 13 total interim guidance statements published
- All 13 remain as interim guidance

# Review of existing interim guidance (cont.)

Interim guidance review process:

- Interdivisional committee to regularly review published interim guidance
- Goal: review all 13 interim guidance statements over approximately the next year
- Review oldest first unless identified by a division as needing priority
- Decision: convert, maintain, modify, or withdraw

## Review of existing interim guidance (cont.)

- Some factors in review
  - Has Department guidance on the issue been inconsistent?
  - Does the guidance reflect a change in past interpretation?
  - Was the guidance interpreting a recently passed law?
  - Is the Department still “learning” the subject matter?
  - Has there been a change in business practices?
  - Does the issue affect a broad industry segment?

# Feedback

- Rewards programs - commingling rewards program awards
- Rewards programs - deferred sales or use tax
- Taxation of individual monitoring agency services
- Attribution of internet advertising receipts
- Attribution of receipts from R&D services
- Attribution of receipts from apportionable staff augmentation
- Nonprofit conservation organizations receiving funds from governmental entities for habitat restoration projects
- Taxability of unredeemed gift cards
- Taxability of emergency line-repair services performed for public utility districts by other public utility districts and non-utility companies
- Sourcing of service charges associated with tickets to professional sporting events
- Bitcoin: payments, mining, and investment income
- Concrete pumping service providers
- Application of the insurance business exemption

Questions?

