



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

UPDATED INTERPRETIVE STATEMENT

ETA 3006 – Direct Seller’s Use of the Internet, Mail Orders, Direct Calls, etc.

RCW 82.04.423 provides a business and occupation (B&O) tax exemption for wholesale and retail sales by certain out-of-state businesses that make sales in this state exclusively to or through a “direct seller’s representative.” This exemption is often referred to as the “direct seller’s exemption” and the person claiming the exemption is referred to as the “direct seller.”

ETA 3006 discusses the use of the internet, mail orders, direct calls, and other methods used by direct sellers to make sales directly to customers in this state. The ETA explains when these methods satisfy or fail to satisfy RCW 82.04.423’s requirement that the direct seller make “sales in this state exclusively to or through a direct seller’s representative.”

ETA 3006 has been updated to recognize that the exemption provided by RCW 82.04.423 expired May 1, 2010. See Chapter 23, Laws of 2010, 1st Special Session (2ESSB 6143, Part IV).

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

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