



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3152.2017 – Offsite Component Fabrication by Speculative Builders

This ETA has been updated to clarify the business and occupation (B&O) and use tax liabilities of speculative builders who fabricate components offsite for their building projects.

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

Kevin Dixon, Tax Policy Manager – Rules Coordinator

