



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3220.2020 Taxability of Cooperative Advertising Receipts**

This ETA explains when an amount received as a reimbursement for cooperative advertising expenses is deductible from gross income for business and occupation (B&O) tax purposes under WAC 458-20-111.

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

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Atif Aziz, Rules Coordinator

