



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3218.2020 Collection Agents: Requirements to exclude certain amounts from gross income

This ETA provides guidance to persons who act as collection agents for sellers of goods and services and describes the circumstances under which the collection agent may exclude certain amounts received from their taxable gross income.

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

Atif Aziz, Tax Policy Manager – Rules Coordinator