



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**INTERPRETIVE STATEMENT ISSUED**

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

**ETA 3086.2021 *Telephone Answering Services***

This ETA addresses the tax classifications applicable to Telephone Answering Services. ETA 3086 is updated to add statutory citations, remove outdated statutory references, and is reworded for clarity. It has also been updated to address the taxation of automated telephone answering services. A section addressing classification issues prior to July 1, 2008 is removed, as it is no longer needed.

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

