



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3198.2016 – Taxability of Home Service Contracts and Mixed Service Contracts

This ETA addresses the taxation of income from sales of home service contracts and mixed service contracts, and the use of parts and repair services covered under such contracts

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

A handwritten signature in black ink, appearing to read "Kevin Dixon".

Kevin Dixon, Tax Policy Manager – Rules Coordinator

