



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3230.2021 Membership Fees and Dues Allocation

This ETA provides guidance to taxpayers that have a social, professional, or other bona fide component to the initiation fees and dues they collect from members. This ETA does not address how to determine whether initiation fees and dues are bona fide for purposes of RCW 82.04.4282. Rather, assuming the taxpayer's members pay some portion of their initiation fees and dues solely for the privilege of membership, this ETA provides an acceptable method for determining the amount of initiation fees and dues that taxpayers may deduct under RCW 82.04.4282.

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

A handwritten signature in black ink, appearing to read "Atif Aziz".

Atif Aziz, Tax Policy Manager – Rules Coordinator

