

Gross Receipts:

Washington DOR Proposes Changes to Rule Addressing Sourcing of Services for B&O Tax Purposes

Proposed Amended Rule section WAC 458-20-19402, Wash. Dept. of Rev. (12/6/23). Based on “interim guidance” and certain stakeholder feedback regarding its rule addressing the sourcing of services for Washington business and occupation (B&O) tax purposes (*i.e.*, WAC 458-20-19402), the Washington Department of Revenue has proposed changes clarifying the apportionment analysis on how to attribute receipts from services relating to the customer’s business activities. The proposed revisions also include more illustrative examples. Written comments on this proposal are due by January 10, 2024, and a related virtual public hearing is scheduled for January 9, 2024. Please contact us with any questions.

URL: <https://dor.wa.gov/sites/default/files/2023-12/20-19402cr2frmdraftDec23.pdf>

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