

Gross Receipts:

Washington: Support, Training and Seminars for Digital Automated Services are Subject to Retailing Classification

Determination No. 21-0196, Wash. Dept. of Rev. (9/9/24). A ruling issued by the Administrative Review and Hearings Division of the Washington Department of Revenue (Division) held that certain telephone support and training and seminars provided exclusively in connection with taxable digital automated services must be included in the Washington business and occupation (B&O) *retail* sale of digital automated services, rather than treated as separate services subject to wholesaling B&O tax. Rejecting the taxpayer's claim that the services at issue were not provided exclusively in connection with the digital automated services, the Division explained that i) the telephone support and training and seminars were billed in addition to plan charges, for the purpose of helping customers implement the digital automated services, and ii) customers could not access the support, training, or seminars without the purchase of the product. Please contact us with any questions.

URL: <https://dor.wa.gov/sites/default/files/2024-09/43WTD038.pdf>

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