The department of revenue has cancelled the following excise tax advisory (ETA):

**ETA 3135.2009 Applicability of RCW 82.08.0289 Residential Telephone Service Exemption to Cellular Telephone Service**

This ETA addresses the interpretation of the exemption in RCW 82.08.0289 that was available until August 1, 2013. The ETA is being cancelled because the matter it addresses is no longer applicable.

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

Atif Aziz  
Rules Coordinator