

S233 - SERVICES RELATED TO SPECIFIED DIGITAL PRODUCTS, S243 - SPECIFIED DIGITAL PRODUCTS, T005 - TANGIBLE OR ELECTRONIC STORAGE SERVICES

BEFORE THE IOWA DEPARTMENT OF REVENUE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA

IN THE MATTER OF	*	
	*	
AMAZON WEB SERVICES, INC.	*	DECLARATORY ORDER
P.O. Box 81226	*	
Seattle, WA 98108-1226	*	
	*	
SALES AND USE TAX	*	DOCKET NO. 2018-300-2-0508

Pursuant to a Petition for Declaratory Order (hereinafter referred to as “Petition”) filed with the Iowa Department of Revenue (hereinafter referred to as “Department”) by AMAZON WEB SERVICES, INC. (hereinafter referred to as “AWS” or “Petitioner”) on November 1, 2018, and in accordance with Iowa Code section 17A.9 and Iowa Administrative Code rule 701—7.24(17A), “Declaratory order-in general,” the Director issues the following order.

I. FACTS

The findings of fact are based on the Petition, information provided in further discussions with AWS, and additional undisputed facts relevant to this Order.

AWS, an affiliate of Amazon.com, Inc., offers web-based information technology infrastructure services that allow customers to access computing power, server bandwidth, storage, and other services without having to independently invest in physical servers, support staff, and real estate. To offer these services, AWS uses data centers and small clusters of servers around the world that are owned and operated by affiliates of AWS. None of the servers AWS uses are located in Iowa.

At issue in this Petition are two of AWS's services—Amazon Simple Storage Service (“S3”) and Amazon Elastic Compute Cloud Service (“EC2”)—as well as “data transfer fees” associated with both services.

A. S3 Service – Amazon Simple Storage Service

S3 is a remote storage service that allows customers to store and retrieve varying quantities of virtual data through an internet connection. After creating an online account, customers can upload content, data, applications, software, and other electronic files onto the servers for later access at the customer's discretion. S3 is scalable; customers can pay more for enhancements to the service, such as increasing the storage capacity and processing speeds. S3 customers retain the ownership of all content uploaded to the servers, and AWS is not permitted to use, sell, or license its customers' content.

While customers select a group of data centers on which to store their content, customers cannot choose a specific server for the service, nor are customers given any physical access to the servers or data centers, including physical access to any software or hardware. AWS may also unilaterally transfer a customer's content between servers as the need arises.

AWS makes available to its S3 customers, at no additional charge, optional “software development kits” and an online management console to assist customers in uploading and managing the content they upload. While these free tool kits are not necessary to use S3, they make it easier for customers to fully and efficiently utilize the service. The kits consist of codes that users can incorporate into their content that are designed to communicate more effectively with AWS's products. The tool kits are available from AWS's website to anyone who visits the site; no account or fees are required, though the kits have no practical value unless used with AWS's products.

S3 customers are charged two fees on a monthly basis: 1) A base fee, determined by the number of gigabytes of storage the customer uses that month; and 2) a usage, or “data transfer,” fee, as described in Part I.C, *infra*. AWS states it does not provide internet access or other telecommunications services to S3 customers.

B. EC2 Service – Amazon Elastic Compute Cloud

EC2 provides a scalable virtual computing environment that customers can use to perform various functions, such as running applications, monitoring computers and computer usage, and hosting web domains. EC2 essentially provides virtual access to the functionality of computer equipment, including a computer server. According to AWS, EC2 is known within this industry as “infrastructure as a service,” or “IaaS.”

EC2 operates through “instances.” An instance is a virtual environment comprised of at least four components—Memory capacity, storage capacity, a central processing unit (“CPU”), and an operating system—that form the core virtual infrastructure provided with EC2. EC2 instances are offered with varying component capacities that affect the speed and quality of the service, such as increasing processing speed, expanding storage and memory capacity, and allowing customers to choose from different types of operating systems. The faster or more efficient the individual components are, the more expensive the overall service will be.

While no specific software is required to use EC2, users need to choose an operating system to use with their instance. An operating system is basic computer software that instructs the hardware and software to execute commands entered by a user. With EC2, users can choose either an open-source operating system or a third-party operating system.

Open-source operating systems are free and available on the internet from various providers. With respect to third-party operating systems, AWS purchases a license to use these

operating systems from other providers, and users of EC2 can pay to have those operating systems incorporated into their instance. Instances that use third-party operating systems generally cost more than those using open-source operating systems because AWS incurs a cost in procuring licenses to use the third-party operating systems and additional programming and development resources are required to maintain their compatibility with EC2. AWS's license with the third-party owner does not give any rights or ownership or any sublicense of the operating system to AWS's customers; AWS's license only allows its customers to use the operating system as a component of an instance.

Whether an EC2 customer selects an open-source or third-party operating system, AWS incorporates the operating system into the instance and provides the package infrastructure to the customer. AWS consumes the operating system by creating the instance, and its customers then use all of the components together to manage the instance.

EC2 fees are similar to S3 fees; there is a base fee, which is billed monthly and is based on the amount of computer processing power used by the customer that month, and data transfer fees, discussed in Part I.C, *infra*. As with S3, AWS states it does not provide internet access or other telecommunications services to EC2 customers. The same "tool kits" provided with S3 are also provided with EC2 for customers to integrate into their own coding to facilitate communication with the EC2 product.

C. Data Transfer Fees

Data transfer fees are charged in addition to the base fees associated with AWS's S3 and EC2 services. Billed monthly, data transfer fees accrue when S3 and EC2 customers use AWS's network to access or move content, such as requesting access to resources in different data

centers, requesting that data be copied or moved within AWS's network, and downloading stored data.

"Data transfer" is not a separate and distinct service; data transfer fees are only charged in connection with AWS's products and only when customers choose to access or move their content. AWS states that data transfer fees also do not reflect charges for access to internet service or the provision of telecommunications services. Data transfer fees are instead a consequence of using a product offered by AWS and the network access needed to fulfill the customer's desire to use the product in the way they want to. Stated differently, data transfer fees measure the amount of a customer's usage of the product.

II. ISSUES PRESENTED

AWS raises three issues for consideration:

1. Is AWS's S3 service subject to Iowa sales tax beginning January 1, 2019 under S.F. 2417, 87th G.A. (Iowa 2018)?
2. Is AWS's EC2 service subject to Iowa sales tax beginning January 1, 2019 under S.F. 2417, 87th G.A. (Iowa 2018)?
3. Are the data transfer fees charged to S3 and EC2 customers subject to Iowa sales tax beginning January 1, 2019 under S.F. 2417, 87th G.A. (Iowa 2018)?

AWS also requests that if the Director finds that any of the above services are taxable, the Director determine that its customers are exempt "business enterprises" under S.F. 2417, 87th G.A. (Iowa 2018), and allow AWS to treat all sales of these products as exempt sales to business enterprises because the vast majority of all sales of S3 and EC2 and associated data transfer fees are sales to qualifying business enterprises and it would be impractical to separately identify and tax the small number of non-exempt sales.

II. ANALYSIS AND CONCLUSIONS

A. Applicable Law and Rules

i. *Declaratory Orders under the Iowa Administrative Procedure Act*

The function of a declaratory order is to provide “reliable advice from an agency as to the applicability of unclear law.” Arthur Earl Bonfield, *The Iowa Administrative Procedure Act: Background, Construction, Applicability, Public Access to Agency Law, The Rulemaking Process*, 60 Iowa L. Rev. 731, 805 (1975). Iowa Code section 17A.9 contemplates declaratory orders by administrative agencies on a disclosed set of facts. *City of Des Moines v. P.E.R.B.*, 275 N.W.2d 753, 758 (Iowa 1979). A declaratory order enables the public to secure definitive binding advice as to the applicability of agency-enforced law to a particular set of facts. Bonfield, *supra*, at 822–23.

It is not the function of a declaratory order to resolve issues involving factual analysis “too complicated to handle outside of an actual adjudication.” *Id.* at 807. A declaratory order is not a “contested case” as defined in Iowa Code section 17A.2(5); namely, it is not an evidentiary hearing, which is a separate administrative remedy set forth in Iowa Code chapter 17A and in the Department’s rules. *See* Iowa Admin. Code r. 701—7.41(17A). Consequently, for the purposes of any declaratory order, the Director views the issues raised in the petition as questions of law applicable to future factual situations as disclosed in the petition. This view is consistent with Iowa Administrative Code rule 701—7.41(17A) concerning the issuance of declaratory orders.

ii. *Statutory Construction and Interpretation of Tax Exemption Statutes*

“When engaging in statutory interpretation,” the Department “first examine[s] the language of the statute and determine[s] whether it is ambiguous.” *Kay-Decker v. Iowa State Bd. of Tax Review*, 857 N.W.2d 216, 223 (Iowa 2014) (citing *Rolfe State Bank v. Gunderson*, 794

N.W.2d 561, 564 (Iowa 2011)). “Generally, we presume words used in a statute have their ordinary and commonly understood meaning.” *Kay-Decker*, 857 N.W.2d at 223 (quoting *McGill v. Fish*, 790 N.W.2d 113, 119 (Iowa 2010)). “Legislative intent is expressed by what the legislature has said, not what it could or might have said. When a statute’s language is clear, we look no further for meaning than its express terms. Intent may be expressed by the omission, as well as the inclusion of statutory terms” *Hawkeye Land Co. v. Iowa Utilities Bd.*, 847 N.W.2d 199, 210 (Iowa 2014) (quoting *State v. Beach*, 630 N.W.2d 598, 600 (Iowa 2001) (internal citations omitted)).

In addition to applying the general principles of statutory construction, “[s]tatutes which impose taxes are construed liberally in favor of the taxpayer and strictly against the taxing body. It must appear from the language of a statute that the tax assessed against the taxpayer was clearly intended.” *Iowa Auto Dealers Ass’n v. Iowa Dep’t of Revenue*, 301 N.W.2d 760, 762 (Iowa 1981). However, the Department construes tax exemption statutes narrowly in favor of taxation. *See Dial Corp. v. Iowa Dep’t of Revenue*, 634 N.W.2d 643, 646 (Iowa 2001) (“Tax exemption statutes are construed strictly, with all doubts resolved in favor of taxation.”); *see also Sherwin-Williams Co. v. Iowa Dep’t of Revenue*, 789 N.W.2d 417, 424 (Iowa 2010).

iii. Remote Sales and Taxation of Specified Digital Products & Related Services

Senate File 2417, 87th G.A. (Iowa 2018) amended numerous sales tax provisions in the Iowa Code to address the taxability of non-tangible digital products and various related services, as well as sales facilitated online by retailers with no physical presence in Iowa. Beginning January 1, 2019, all sales sourced to Iowa are subject to Iowa sales tax if a seller who otherwise lacks a physical presence in Iowa engages in 200 transactions sourced to Iowa or makes gross revenue of \$100,000 or more from Iowa sales. S.F. 2417, 87th G.A., § 203 (Iowa 2018); *see also*

South Dakota v. Wayfair, Inc., 138 S.Ct. 2080 (2018) (overturning the physical presence nexus requirement and finding that a state may impose tax obligations on retailers who only make remote sales in that state).

In addition, tax will be imposed on additional types of products that are delivered electronically. Beginning January 1, 2019, “specified digital products” are subject to Iowa sales and use tax. S.F. 2417, 87th G.A., § 172 (Iowa 2018). “Specified digital products” is defined as:

a. . . . Electronically transferred digital audio-visual works, digital audio works, digital books, or other digital products.

b. For purposes of this subsection:

(1) “Digital audio-visual works” means a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.

(2) “Digital audio works” means works that result from the fixation of a series of musical, spoken, or other sounds, including but not limited to ringtones. For purposes of this subparagraph, “ringtones” means digitized sound files that are downloaded onto a device and that may be used to alert the customer with respect to a communication.

(3) “Digital books” means works that are generally recognized in the ordinary and usual sense as books.

(4) “Electronically transferred” means obtained or accessed by the purchaser by means other than tangible storage media, including but not limited to a specified digital product purchased through a computer software application, commonly referred to as an in-app purchase, or through another specified digital product, or through any other means.

(5) “Other digital products” means greeting cards, images, video or electronic games or entertainment, news or information products, and computer software applications.

Id. § 166. Also taxable beginning January 1, 2019 are various services dealing with specified digital products, including “storage of tangible or electronic files, documents, or other records” and services “arising from or related to installing, maintaining, servicing, repairing, operating, upgrading, or enhancing specified digital products.” *See id.* § 170.

In addition, a new exemption takes effect on January 1, 2019 that, among other things, exempts from sales tax the sale of specified digital products, storage services, and services

arising from or related to specified digital products sold to qualifying commercial enterprises. *See id.* § 188. “Commercial enterprise” means businesses and manufacturers conducted for profit, for-profit and nonprofit insurance companies, for-profit and nonprofit financial institutions, occupations, and professions; and excluded from this definition are all other nonprofits. *See id.* §§ 182, 188. To qualify for the exemption, the products must be used exclusively by the commercial enterprise, and any non-commercial use of the products and services must be *de minimis*. *Id.* § 188.

B. Discussion

AWS raises various arguments in defense of its position as to the taxability of the services described in the Petition. The Director limits this Order those issues that are dispositive on the issue of taxation and declines to reach the merits of AWS’s remaining arguments.

i. S3 Service

AWS acknowledges that its S3 service likely qualifies as a taxable “storage service” under S.F. 2417, 87th G.A., section 170 (Iowa 2018). *See* Petition at 10 (“[B]ecause users of the S3 service are primarily paying to have their data stored securely in a remote location accessible via the internet, it appears most likely that the S3 service would qualify as a taxable ‘*storage [service]*.’”). The Director agrees.

Senate File 2417, 87th G.A., section 170 (Iowa 2018) amends Iowa Code section 423.2, subsection 6, by adding paragraph “bq. Storage of tangible or electronic files, documents, or other records” to the list of enumerated services subject to Iowa sales tax. Black’s Law Dictionary defines “storage” in various ways:

1. The act of putting something away for future use; esp., the keeping or placing of articles in a place of safekeeping, such as a warehouse or
2. The quality, state, or condition of having been put away for future use
3. Space for keeping goods safe for future use or consumption; esp., a storehouse
4. The

price or amount charged for keeping goods safe for future use or consumption. . . .

5. The means by which information is kept in digital form

Black's Law Dictionary (10th ed. 2014). AWS's description of its S3 service incorporates at least portions of all of these various interpretations of the term "storage." S3 service provides customers with remote access to servers that store content, data, applications, software, and other electronic files for safekeeping and retrieval at a later time.

AWS's S3 service fits squarely within the category of services the legislature intended to subject to sales and use tax when it amended Iowa Code section 423.2(6) to include paragraph "bq." The core of the S3 service is remote data storage, and S3 customers pay for the amount of storage space so used.

Therefore, the Director finds that the S3 service will be subject to sales tax beginning January 1, 2019 as a taxable "storage service" under S.F. 2417, 87th G.A., § 170 (Iowa 2018).

ii. EC2 Service

AWS states that its EC2 service is "the sale of a computer related service, not the sale of a digital product," as defined S.F. 2417, 87th G.A., section 166 (Iowa 2018). *See* Petition at 12. AWS further argues that "the services EC2 provides customers are not services related to digital products, because users of EC2 are primarily purchasing the use of remotely provided computing power, which is not itself a digital product." *Id.*

All users of EC2 must choose, at the very least, some combination of the following four components in order to create an EC2 instance: memory capacity, storage capacity, a central processing unit ("CPU"), and an operating system. *See* Petition at 3. AWS has clarified that the "storage capacity" required to operate EC2 is not the same as its S3 service; rather, the storage exists only for the duration of time a user processes its data. Users must separately purchase a storage service, like S3, to house their data, and will likewise need additional, independent

storage capacity on their end if they want to download any data. In short, this “storage capacity” ceases to exist once the data is processed, and any data transmitted between points is lost if no subsequent storage is available on the receiving end.

AWS does not offer any of these four component parts as distinct products; together, these components instead comprise one product that can be enhanced or upgraded to increase EC2’s overall efficiency and usability. A faster CPU means that data can be processed more quickly; certain operating systems may be more beneficial to some customers than others; larger memory and storage capacities increase the amount of data that can be processed at a given time. While a taxpayer may upgrade any of these components—and, in turn, incur greater costs—the service is offered only as one whole product.

The Director agrees that, as described by AWS, EC2 offers processing power as a service, and does not constitute the sale of tangible personal property, specified digital products, or any enumerated taxable services. Therefore, the Director finds that EC2, whether using an open-source or third-party operating system, will not be subject to Iowa sales tax beginning January 1, 2019.

iii. Data Transfer Fees

AWS asserts that the Department should construe the data transfer fees as a bundled transaction with S3 and EC2, and that the taxability of data transfer fees should depend on the taxability of the underlying service. *See* Petition at 13–14. AWS contends that the data transfer fees are not “distinct and identifiable products” because they are, in essence, not a “product” at all; rather, data transfer fees “act as a metering mechanism that tracks a customer’s usage of . . . EC2 and S3.” Petition at 13.

Iowa Code section 423.2(8)(a) defines a “bundled transaction” as

the retail sale of two or more distinct and identifiable products, except real property and services to real property, which are sold for one nonitemized price. A “bundled transaction” does not include the sale of any products in which the sales price varies, or is negotiable, based on the selection by the purchaser of the products included in the transaction.

When AWS charges data fees associated with the use of its S3 or EC3 services, AWS itemizes data transfer fees on its customers’ monthly bills. *See* Petition at 4. Therefore, even if data fees were separate and identifiable products from S3 or EC2, sales of these products together would not constitute bundled transactions because they are not sold for one nonitemized price.

Though not the argument raised by the AWS, the Director instead considered whether data transfer fees, which are necessary to utilize S3 or EC2, are included in the “sales price” of S3 or EC2. Senate File 2417, 87th G.A., § 170 (Iowa 2018), which amends Iowa Code section 423.2(6), imposes sales tax on “the *sales price* of” taxable enumerated services. (emphasis added). Iowa Code section 423.1(51)(a) defines “sales price” as

the total amount of consideration, including cash, credit, property, and services, for which personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for any of the following: . . .

(3) Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges.

Section 423.1(51)(c) excludes from the definition of “sales price” any charges that are 1) “separately contracted for,” 2) “separately stated on the invoice, billing, or similar document given to the purchaser,” and 3) that “represent charges which are not the sales price of a taxable sale or of the furnishing of a taxable service.”

Because data transfer fees merely measure a customer’s use of AWS’s services, the customer is obligated to pay the data transfer fees as part of the customer’s agreement to purchase EC2 or S3 services from AWS. Further, as stated above, AWS separately states the

charge for data transfer fees on EC2 and S3 customers' bills. Unanswered, then, is whether data transfer fees constitute the furnishing of a separately taxable service and whether they are separately contracted for.

The Director first finds that data transfer fees do not ultimately represent the sale of a separately taxable service. As AWS notes, the closest taxable service would be "communication service" under Iowa Code section 423.2(2). Sales of communication service constitute sales of telecommunication service, defined in rule 701—224.2 as

the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. The term includes any transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether such service is referred to as voice-over Internet protocol services or is classified by the Federal Communications Commission as enhanced or value-added.

Data transfer fees, as described by AWS, do not constitute the sale of a "telecommunication service." As AWS has stated several times in its Petition, it does not charge its customers any fee for the actual transmission of data from one point to another or for an internet connection. Petition at 2, 5, 14. Rather, data transfer fees are essentially fees for the use of AWS's networks. *See* Petition at 14. AWS itself incurs a cost associated with operating a computer network that allows its services to operate. And, to ensure its services are scalable and offered to each customer at the most competitive price, AWS charges its customers a fee each time their network is used to perform a customer's desired task. AWS does not provide any type of communication or internet service to its customers; AWS merely measures each customer's use of its services and charges data transfer fees to ensure its pricing reflects both the customer's use of its services *and* AWS's costs in providing its services to that customer.

In short, data transfer fees reflect AWS's recouping of its overhead costs from its customers in proportion to each customer's use of AWS's services. Contrary to what its name may suggest, data transfer fees are not charges for the provision of telecommunication services. Therefore, the Director finds that AWS's data transfer fees do not represent the sale of a separate taxable service, tangible personal property, or specified digital product as identified in Iowa Code section 423.2, and therefore do not represent a charge for a separately taxable product under section 423.1(51)(c).

However, the Director further finds that AWS's data transfer fees are not "separately contracted for." A customer is obligated to pay data transfer fees as part of their agreement to purchase S3 or EC2 services from AWS; a customer cannot purchase either of these services without also agreeing to pay, in addition to the base service fee, data transfer fees. Further, both data transfer fees and base fees are charged together on a monthly statement, and both fees must be paid as a condition of the continued use of the overall service. The Director therefore concludes that data transfer fees and the underlying services to which they apply are not "separately contracted for." *Cf. Schemmer v. Iowa State Tax Comm'n*, 117 N.W.2d 420, 423 (Iowa 1962) (finding that while a sale of crushed rock was separate from a sale of transportation of the same crushed rock, the sales were nonetheless not "distinct" because the overall contract required the crushed rock to be delivered as a condition of the sale, and concluding that the total sales price of the transaction was the combined price of both sales).

Having determined that data transfer fees and the underlying S3 and EC2 services are not separately contracted for, the Director concludes that data transfer fees are included in the sales price of those underlying services. Iowa Code § 423.1(51)(a), (c). Therefore, the tax treatment of AWS's data transfer fees will depend on the taxability of the underlying service to which they

apply. Having concluded EC2 is not a taxable service, data transfer fees associated with EC2 will not be subject to Iowa sales tax beginning January 1, 2019. However, data transfer fees associated with AWS's S3 service *will* be subject to Iowa sales tax beginning January 1, 2019.

iv. Commercial Enterprise Exemption & Request to Treat All Sales as Exempt

AWS asks that if the Director finds any of the services or fees discussed herein to be subject to tax, the Director also find that the vast majority of entities to which AWS makes sales of those services are exempt "commercial enterprises" under S.F. 2417, 87th G.A., section 188 (Iowa 2018). The Director declines to issue an order on AWS's request because AWS has not shown that it would be adversely affected absent such a determination, AWS's request is an inappropriate basis on which to issue an order, and so issuing an order would necessarily determine the legal rights of nonconsenting nonparties. Iowa Code § 17A.9(1)(b); Iowa Admin. Code r. 701—7.24(9)(a), subparagraphs (2), (6), and (9).

Finally, AWS asks that if the Director so finds the majority of its customers to be exempt, that the Department permit AWS to treat *all* of its customers as exempt because AWS has no meaningful way of distinguishing who may or may not be exempt. The Director denies AWS's request. Instead, AWS may request exemption certificates from its customers who wish to purchase S3 tax exempt. Retailers can generally avoid liability for noncollection of sales tax on any given sale by ensuring that each customer claiming an exemption completes and returns a sales tax exemption certificate with their purchase, and by following all relevant procedures relating to exemption certificates required by law and Department rules. *See generally* Iowa Code § 423.45; Iowa Admin. Code r. 701—15.3. However, if a retailer obligated to collect Iowa sales tax fails to receive a valid and complete tax exemption certificate from a customer who claims the sale is exempt, a retailer may be liable for any tax due, including interest and penalty.

Iowa Code § 423.45(4)(b). The Department has no authority to exempt retailers from these requirements. The Iowa Sales/Use/Excise Tax Exemption Certificate may be found at the following location: <https://tax.iowa.gov/sites/files/idr/forms/IowaSalesTaxExemptionCertificate%20%2831014%29.pdf>.

ORDER

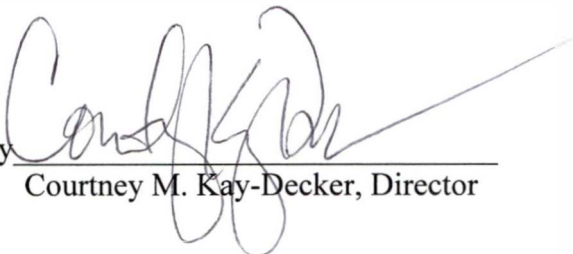
THEREFORE, based on the facts presented, foregoing reasoning, and applicable provisions of the law, the Director finds:

1. Sales of Petitioner's S3 service, and the associated data transfer fees, **will be** subject to sales tax beginning January 1, 2019; and
2. Sales of Petitioner's EC2 service, and the associated data transfer fees, **will not be** subject to sales tax beginning January 1, 2019.

The Director further declines to issue an order with respect to Petitioner's request seeking a determination of whether its customers' purchases of S3 are exempt under S.F. 2417, 87th G.A., section 188 (Iowa 2018), and denies Petitioner's request to treat all of its sales to all customers as exempt sales to commercial enterprises.

Issued at Des Moines, Iowa this 15th day of December, 2018.

IOWA DEPARTMENT OF REVENUE

By 
Courtney M. Kay-Decker, Director

CERTIFICATE OF SERVICE

I certify that on this 15th day of December, 2018, I caused a true and correct copy of the Declaratory Order of the Director of Revenue to be forwarded by U.S. Mail to the following person:

Matt Fox
Senior Manager, Tax
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P.O. Box 81226
Seattle, WA 98108-1226


Hollie Welch, Executive Secretary