

# Service Income Apportionment Training

## What's new

Effective Jan. 1, 2020, the method used to apportion service revenue between jurisdictions has changed to comply with the Revised Code of Washington 35.102.130 under House Bill 1403, passed in 2019. This new method utilizes a market-based sourcing approach to determine how taxable service income is apportioned among multiple jurisdictions. Essentially, the new method redefines "customer location" for purposes of apportionment.

## We are here to help

Would you like help with the new method of apportionment for service income? The License and Tax Administration of the city of Seattle is offering free training on the new method and its requirements for legal and accurate apportionment of service income.

## Where

Trainings will take place in Room 4080 of Seattle Municipal Tower at 700 Fifth Avenue in Seattle. Take the elevator to the 40<sup>th</sup> Floor and follow the signs to Room 4080.

Unfortunately, the April, May and June trainings have been cancelled due to Covid-19. Please check back on the status of the July training session.

- ~~April 22, 2020, 10 a.m. to noon~~
- ~~May 13, 2020, 10 a.m. to noon~~
- ~~June 17, 2020, 10 a.m. to noon~~
- July 15, 2020, 10 a.m. to noon

## RSVP

Please RSVP for the July training by email to [Brian.Collins@seattle .gov](mailto:Brian.Collins@seattle.gov).