

**RCW 82.26.100 Reports and returns.** Every taxpayer shall report and make returns as provided in RCW 82.32.045. [2005 c 180 s 8; 1983 c 3 s 218; 1961 c 15 s 82.26.100. Prior: 1959 ex.s. c 5 s 20.]

**Effective date—2005 c 180:** See note following RCW 82.26.105.