

**RCW 82.04.020 "Tax year," "taxable year."** "Tax year" or "taxable year" means either the calendar year, or the taxpayer's fiscal year when permission is obtained from the department of revenue to use a fiscal year in lieu of the calendar year. [1975 1st ex.s. c 278 s 39; 1961 c 15 s 82.04.020. Prior: 1955 c 389 s 3; prior: 1949 c 228 s 2, part; 1945 c 249 s 1, part; 1943 c 156 s 2, part; 1941 c 178 s 2, part; 1939 c 225 s 2, part; 1937 c 227 s 2, part; 1935 c 180 s 5; Rem. Supp. 1949 s 8370-5, part.]

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.