

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

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