

**WAC 308-78-070 Records. How long must I keep my records?** Licensees must keep records for at least five years from the reporting period. Refund claimants must keep records for at least five years from the filing date.

[Statutory Authority: RCW 82.42.130. WSR 16-13-051, § 308-78-070, filed 6/9/16, effective 7/10/16. Statutory Authority: RCW 82.42.040. WSR 09-07-077, § 308-78-070, filed 3/16/09, effective 4/16/09. Statutory Authority: RCW 82.42.100. WSR 01-08-083, § 308-78-070, filed 4/4/01, effective 5/5/01. Statutory Authority: RCW 88.42.040. WSR 99-19-097, § 308-78-070, filed 9/20/99, effective 10/21/99; WSR 90-13-039 (Order PFT 90-05), § 308-78-070, filed 6/14/90, effective 7/15/90; WSR 85-04-027 (Order PFT 85-001), § 308-78-070, filed 1/31/85; WSR 82-20-093 (Order MV 696), § 308-78-070, filed 10/6/82; Order 69-10-2, § 308-78-070, filed 10/29/69; Rule F, filed 9/12/67; Emergency Rule F, filed 7/21/67.]