

RCW 82.32.270 Accounting period prescribed. The taxes imposed hereunder, and the returns required therefor, shall be upon a calendar year basis; but, if any taxpayer in transacting his or her business, keeps books reflecting the same on a basis other than the calendar year, he or she may, with consent of the department of revenue, make his or her returns, and pay taxes upon the basis of his or her accounting period as shown by the method of keeping the books of his or her business. [2013 c 23 s 326; 1975 1st ex.s. c 278 s 88; 1961 c 15 s 82.32.270. Prior: 1935 c 180 s 205; RRS s 8370-205.]

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