

**293.04 ANNUAL REPORT BY TAXPAYER.**

Every person to whom any such annuity or income payments are made or reserved shall, annually, on or before the first day of February, make and file with the commissioner of revenue a report, verified by the person making the same, setting forth the amount of income or annuity received by such person during the preceding calendar year and such other information as the commissioner may require.

**History:** (2394-94) Ex1937 c 91 s 4; 1973 c 582 s 3