**Section 528.100 Books and Records**

*The applicant must at all times keep proper books of record and accounts in accordance with generally accepted accounting principles consistently applied, with the books, records, or papers related to the accredited production in the custody or control of the taxpayer open for reasonable Department inspection and audits, and including, without limitation, the making of copies of the books, records, or papers, and the inspection or appraisal of any of the assets of the applicant or the accredited production.* (Section 15(f) of the Act)

(Source: Amended at 31 Ill. Reg. 2253, effective January 18, 2007)