**Section 470.135 Books and Records**

a) A taxpayer must make and maintain complete records covering receipts from all sources, including receipts from transactions not included in the measure of the tax. A taxpayer's records are required clearly to indicate the complete information required by the returns. In general, those records and accounts shall be kept in the American language and upon such basis as will facilitate verification of the entries on the returns required by the Act. Books and records shall include copies of original invoices or bills issued to customers covering services within the Act.

b) The Act requires that *all books and records and other papers and documents required by the Act to be kept shall be kept in the American language and shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees. Books and records reflecting gross receipts received during any period with respect to which the Department is authorized to establish liability as provided in Sections 4 and 5 of the Act* (approximately 3½ years) *shall be preserved until the expiration of that period unless the Department, in writing, authorized their destruction or disposal at an earlier date.* [35 ILCS 615/7]

(Source: Amended at 43 Ill. Reg. 7463, effective June 18, 2019)