**Section 510.135 Books and Records**

a) *Every taxpayer under* the *Act shall keep books, records, papers, and other documents which are adequate to reflect the information which such taxpayers are required by Section 2a.2 of* theAct *to report to the Department by filing annual returns with the Department. For purposes of* this Section*, "records" means all data maintained by the taxpayer, including data on paper, microfilm, microfiche or any type of machine-sensible data compilation.* [35 ILCS 620/7]

b) *All books and records and other papers and documents required by* theAct *to be kept shall be kept in the English 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 kilowatt-hours of electricity distributed during any period with respect to which the Department is authorized to establish liability, as provided in Section 5 of* theAct*, shall be preserved until the expiration of such period, unless the Department, in writing, authorizes their destruction or disposal at an earlier date.* [35 ILCS 620/7]

(Source: Amended at 47 Ill. Reg. 18748, effective November 28, 2023)