**Section 511.340 Books and Records**

a) *Every delivering supplier maintaining a place of business in this State who is obligated to collect and remit the tax imposed on a purchaser by* the *Law, and every self-assessing purchaser who is obligated to pay the tax imposed by* the *Law directly to the Department, shall keep books, records, papers and other documents which are adequate to reflect the information which such supplier or such self-assessing purchaser, as the case may be, is required by Section 2-9 or Section 2-11 of* the Electricity Excise Tax Law *to report to the Department by filing returns with the Department.*

b) *All books and records and other papers and documents required by* the *Law 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.*

c) *Books and records reflecting purchase price paid and kilowatt-hours delivered, used or consumed during any period with respect to which the Department is authorized to establish liability as provided in* 35 ILCS 640/2-12 *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 640/2-13]

(Source: Added at 48 Ill. Reg. 17635, effective November 22, 2024)