

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2530 Recordkeeping Requirements

TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.2530 Recordkeeping Requirements

In accordance with Sections 130.801 and 130.805 of this Part, holders of Direct Pay Permits shall maintain all records necessary to determine the correct liability for all applicable taxes. Retailers who are presented with copies of Direct Pay Permits must maintain those copies in their books and records. All required records must be made available on the request of the Department or its authorized representatives.

(Source: Added at 26 Ill. Reg. 5946, effective April 15, 2002)