

**Illinois Department of Revenue
Regulations**

Title 86 Part 432 Section 432.180 Records; Audits

TITLE 86: REVENUE

**PART 432
PULL TABS AND JAR GAMES ACT**

Section 432.180 Records; Audits

- a) Pull tabs checking account. Before a regular or limited licensee may begin selling pull tabs it must establish a checking account into which its gross proceeds from pull tab sales (less cash returned to winners) must be deposited. All expenditures of pull tab proceeds (other than cash prizes) must be by electronic funds transfers or checks, having consecutive numbers, payable to a specific person or organization. No checks shall be written to "cash." The amount of gross receipts from pull tabs, the amount paid back in prizes, and the expenditures from the pull tabs checking account shall be reported on a form provided by the Department and submitted annually along with the organization's application for renewal of its pull tabs license (see Section 432.110(b)(4)).
- b) Records. In addition to a current membership list, regular and limited licensees shall keep the following records for a period of 3 years:
 - 1) The gross proceeds from the sale of pull tabs and the amount returned in prizes for each day that pull tabs are sold;
 - 2) The receipts obtained from licensed suppliers when pull tabs are purchased (see Section 432.140(c)(1)).
- c) All records and receipts which this Part requires any licensee under the Act to maintain shall be available for inspection by representatives of the Department during reasonable business hours. All records pertaining to pull tabs of any licensee under the Act shall be subject to an audit by the Department without notice, performed during reasonable business hours at the premises where the records are located. In the event of an audit by the Department the person or organization being audited shall provide all such records, provide a place where the audit may be performed, and provide any requested information relevant to the conduct of the audit.