**Section 100.130 Books and Records**

a) It is the duty of each manufacturer, importing distributor, distributor and foreign importer to keep at all times complete and accurate records of all purchases and all sales or other dispositions of alcoholic liquor, and complete and accurate records of alcoholic liquor produced, manufactured, compounded or imported, whether for the licensee or for another. All books and records, which manufacturers, distributors, importing distributors and foreign importers are required by the Act to keep, shall be preserved for a period of three (3) years, unless the State Commission in writing authorizes their destruction or disposal at an earlier date.

b) Each such licensee is required to retain invoices and bills of lading covering sales of alcoholic liquors.

c) Each manufacturer, distributor, importing distributor and foreign importer must at the time of sale of any alcoholic liquors render to the purchaser an invoice describing the alcoholic liquor sold, the date of sale, to whom sold and the quantity sold. Duplicate copies of all such invoices must be made and preserved by such manufacturer, distributor, importing distributor and Foreign importer for audit purposes.

d) Each manufacturer, distributor, importing distributor and foreign importer shall keep a ledger or other records giving the name, license number and expiration date, and address of each purchaser of alcoholic liquors and information concerning each purchase, including invoice number, date of sale, amount of sale and date of payment therefor.

e) It is the duty of each retail licensee to keep on the licensed premises invoices, or copies thereof, covering purchases of alcoholic liquor for a period of 90 days after such purchase, unless the State Commission has granted a waiver in response to a written request in cases where books and records are kept at a central business location within the State of Illinois. If granted a waiver, each licensee will be required to have at each location a copy of the waiver granting permission to have the invoices located at a central business location. A copy of the waiver must be available for inspection at the location of the business within 30 days of the date of the signed waiver. An administrative fee of $10.00 per location, or $100 maximum for businesses with multiple locations of 10 or more, will be assessed. Before any change is made in the central business location where the invoices are to be kept, the Illinois Liquor Control Commission should be notified and a new waiver request form must be submitted to the Illinois Liquor Control Commission for prior approval. The waiver will remain effective unless and until a new waiver request has been approved by the Illinois Liquor Control Commission. Periodic updates may be required.

(Source: Amended at 18 Ill. Reg. 4811, effective March 9, 1994)