**Section 1000.1993 Source Documents**

The term "source documents" means documents which record the transaction of a business event, such as a sale of inventory, a purchase of a capital asset, establishment of a debt, or receipt of goods ordered. Typical source documents include sales invoices, bills of sale, purchase orders, and delivery tickets. Periodic invoices and statements of account are also examples of source documents.

(Source: Added at 12 Ill. Reg. 15165, effective September 13, 1988)