

WAC 230-16-187 Accounting records for manufacturer's special sales permit holders. Holders of a manufacturer's special sales permit must keep and maintain a complete set of records for their permitted activity. They must, at least:

(1) Keep a:

(a) **Cash disbursements book (check register)** - Permit holders must document all expenses, both gambling and nongambling related, with invoices or other appropriate supporting documents. They must enter information monthly and include, at least:

(i) The date the check was issued or payment made; and

(ii) The number of the check; and

(iii) The name of the payee; and

(iv) Type of expense; and

(b) **Cash receipts** - Permit holders must keep a record of cash sales and cash received from all sources. They must enter information for each payment received monthly and include, at least, the:

(i) Date; and

(ii) Name of the person paying; and

(iii) Amount; and

(c) **Copies of all financial data** - Permit holders must keep copies of all financial data that supports tax reports to governmental agencies.

(2) Maintain copies of all agreements regarding sales or leasing of gambling equipment and supplies that fully disclose all terms.

(3) Comply with the recordkeeping requirements outlined in chapter 230-16 WAC, except for WAC 230-16-185, 230-16-200, and 230-16-215.

[Statutory Authority: RCW 9.46.070(4). WSR 14-15-130 (Order 701), § 230-16-187, filed 7/22/14, effective 1/1/15.]