

**WAC 230-16-205 Record retention for manufacturers and distributors.** Manufacturers and distributors must retain the following for at least three years after the end of their fiscal year:

- (1) All required accounting records; and
- (2) Monthly records; and
- (3) Sales invoices; and
- (4) Sales receipts; and
- (5) Sales journals; and
- (6) Credit memos.

[Statutory Authority: RCW 9.46.070. WSR 07-19-069 (Order 615), § 230-16-205, filed 9/17/07, effective 1/1/08.]