



State of Arizona  
Department of Liquor Licenses and Control

**REQUIRED RECORDS FOR AUDIT PURPOSES**

- 1) All invoices and receipts for the purchase of food and spirituous liquor,
- 2) A list of **all** food and liquor vendors,
- 3) The restaurant menu reflecting prices during the audit period,
- 4) A price list for alcoholic beverages reflecting prices during the audit period,
- 5) [Menu Pricing Form](#) ([form instructions](#)) for your establishment's five top-selling food items,
- 6) [Liquor Cost Analysis](#) for your establishment's top-selling alcohol beverages,
- 7) [Monthly inventory](#) (includes a beginning and ending figures for the past 12 month's food and liquor inventory),
- 8) All financial statements (income, balance sheets, etc.),
- 9) [Monthly Sales Journal](#),
- 10) Daily Sales Reports (name of wait staff, bartender, etc), cash register journals and "Z" tapes,
- 11) Dated guest checks,
- 12) Other evidence to substantiate food and liquor income,
- 13) Bank statements,
- 14) [Employee Log](#),
- 15) Off-site catering records (for catering only, must be complete and separate from restaurant records),
- 16) Completed Arizona Form 285.

**A.R.S. §4-210(A)7**

The Licensee fails to keep for two years and make available to the department upon reasonable request all invoices, records, bills or other papers and documents relating to the purchase, sale and delivery of spirituous liquors and, in the case of a restaurant or hotel-motel licensee, all invoices, records, bills or other papers and documents relating to the purchase, sale and delivery of food.

**A.R.S. §4-205.02(G)**

1. "Gross Revenue" means the revenue derived from all sales of food and spirituous liquor on the licensed premises, regardless of whether the sales of spirituous liquor are made under a restaurant license issued pursuant to this section or under any other license that has been issued for the premises pursuant to this article.

2. "Restaurant" means an establishment which derives at least forty per cent of its gross revenue from the sale of food, including sales of food for consumption off the licensed premises if the amount of these sales included in the calculation of gross revenue from the sale of food does not exceed fifteen percent of all gross revenue of the restaurant.