



Ohio Revised Code Section 5747.17 Maintaining records.

Effective: November 15, 1981

Legislation: House Bill 694 - 114th General Assembly

The tax commissioner may prescribe requirements as to the keeping of records and other pertinent documents, and the filing of copies of federal income tax returns and determinations. The commissioner may require any person, by rule or notice served on such person, to keep such records as the commissioner determines necessary to show whether or not such person is liable, and the extent of liability, under this chapter or Chapter 5748. of the Revised Code, for tax or for the withholding of tax. Such records and other documents shall be open to the commissioner's inspection during business hours and shall be preserved for a period of four years unless the commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer.
