



## Ohio Revised Code Section 5749.13 Maintaining records.

Effective: June 30, 2010

Legislation: Senate Bill 165 - 128th General Assembly

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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 by notice served on that person, to keep such records as the commissioner considers necessary to show whether that person is liable, and the extent of liability, for the tax imposed under this chapter and the amount due under section 1509.50 of the Revised Code. Such records and other documents shall be open during business hours to the inspection of the commissioner, and shall be preserved for a period of four years after the date the return was required to be filed or actually was filed, whichever is later, unless the commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer.

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