



Ohio Administrative Code Rule 5703-37-01 Records retention policy.

Effective: January 2, 2021

(A) Pursuant to the authority granted under section 5736.12 of the Revised Code, the tax commissioner hereby promulgates a rule that establishes a record retention policy for purposes of the tax imposed under section 5736.02 of the Revised Code. Under section 5736.12 of the Revised Code, the commissioner may identify certain records that are necessary for a supplier to maintain in order to show the extent to which that supplier is subject to the tax imposed under section 5736.02 of the Revised Code.

(B) For purposes of determining calculated gross receipts under division (E) of section 5736.01 of the Revised Code, a supplier, subject to the tax imposed under section 5736.02 of the Revised Code, shall keep and maintain primary and supporting records including but not limited to the following: sales journals, financial statements, charts of accounts, cash journals, annual reports, general ledgers, income statements and tax returns, and invoices. A supplier must maintain records and make them available to the commissioner for inspection in accordance with the provisions in section 5736.12 of the Revised Code. Such records must be maintained for at least four years from the later of the filing of or the due date of the return covering the period in which the tax imposed under section 5736.02 of the Revised Code was reported or paid.

(C) All persons making purchases within and from the distribution system must maintain the purchase records and make them available to the commissioner for inspection in accordance with the provisions in section 5736.12 of the Revised Code. Such records must be maintained for at least four years from the later of the filing of or the due date of the return covering the period in which the purchases were made.

(D) This rule also applies to all records discussed in information releases and/or administrative rules relating to the tax imposed under section 5736.02 of the Revised Code.

(E) Unless otherwise stated, pursuant to section 5736.12 of the Revised Code, all records must be maintained for a period of four years from the later of the filing of or the due date of the return



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covering the period to which the records relate unless the commissioner either consents in writing to their earlier destruction or, by written order, extends the time period required for retention.