



Ohio Administrative Code Rule 5703-43-09 Recordkeeping.

Effective: June 25, 2026

- (A) Each taxpayer will keep complete and accurate records of sales, together with a record of the tax collected on the sales, which will be the amount due under section 3796.40 of the Revised Code and the amount due under section 3780.22 of the Revised Code as that section existed prior to its repeal by Am. Sub. S.B. 56 of the 136th General Assembly, and will keep all invoices, bills of lading, and other such pertinent documents.
- (B) Such records and other documents maintained pursuant to paragraph (A) of this rule will be provided to the tax commissioner upon request and will be preserved for a period of four years, unless the commissioner, in writing, consents to their destruction within that period, or orders that the records be kept longer.
- (C) Each taxpayer has an obligation to maintain:
 - (1) Primary records such as purchase invoices, bills of lading, sales invoices, guest checks, tax payment receipts, and cash register tapes;
 - (2) Secondary records such as bank deposit receipts and day books, journals, or any other records in which accumulated data is recorded. Secondary records will be supported by complete primary records.
- (D) Records are adequate if the records demonstrate to the commissioner that the taxpayer collected the proper amount of tax due on the taxpayer's sales.
- (E) If any taxpayer fails to maintain complete primary sales records which may be utilized in verifying the accuracy of the figures reflected in their secondary records and/or reported on their tax returns, the commissioner may audit and assess as provided in rule 5703-43-07 of the Administrative Code.
- (F) If records are normally kept by the taxpayer electronically, the taxpayer will provide such records to the commissioner electronically upon the commissioner's request.