



## Ohio Revised Code

### Section 5727.92 Keeping and preserving records.

Effective: December 21, 2000

Legislation: Senate Bill 287 - 123rd General Assembly

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Every person liable for the tax imposed by section 5727.81 or 5727.811 of the Revised Code shall keep complete and accurate records of all electric and natural gas distributions and other records as required by the tax commissioner. The records shall be preserved for four years after the return for the taxes to which the records pertain is due or filed, whichever is later. The records shall be available for inspection by the tax commissioner or the commissioner's authorized agent, upon request of the commissioner or such agent.

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