



## Ohio Revised Code

### Section 5745.15 Maintaining records.

Effective: January 1, 2001

Legislation: House Bill 483 - 123rd General Assembly

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(A) Each taxpayer shall make its records, documents, returns, and reports open to inspection by the tax commissioner during normal business hours, and shall preserve those records, documents, returns, and reports for a period of three years after the date the return or report, or return or report to which such a record or document pertains, was required to be filed or actually was filed, whichever is later. The tax commissioner may consent in writing to the destruction of such records, documents, returns, or reports within that three-year period.

(B) The tax commissioner shall administer and enforce this chapter. In addition to any other powers conferred by law on the tax commissioner, the tax commissioner may prescribe all forms required to be filed under those sections, adopt rules that, in the opinion of the tax commissioner, are necessary to carry out those sections, and appoint and employ such personnel as may be necessary to carry out the tax commissioner's duties under those sections.

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