



Ohio Revised Code Section 5753.10 Recordkeeping.

Effective: [March 23, 2022](#)

Legislation: [House Bill 29](#)

The tax commissioner may prescribe requirements for the keeping of records and pertinent documents, for the filing of copies of federal income tax returns and determinations, and for computations reconciling federal income tax returns with the return required by section 5753.04 of the Revised Code. The tax commissioner may require a taxpayer, by rule or by notice served on the taxpayer, to keep records and other documents that the tax commissioner considers necessary to show the extent to which the taxpayer is subject to this chapter. The records and other documents shall be open to inspection by the tax commissioner during business hours, and shall be preserved for a period of four years unless the tax commissioner, in writing, consents to their destruction within that period, or by order served on the taxpayer requires that they be kept longer. If the records are normally kept electronically by the taxpayer, the taxpayer shall provide the records to the tax commissioner electronically at the tax commissioner's request.

Any information required by the tax commissioner under this section is confidential under section 5703.21 of the Revised Code.
