



Ohio Administrative Code Rule 5703-9-02 Maintenance of records.

Effective: July 17, 2020

(A) Since all sales of tangible personal property in this state are presumed to be subject to sales tax until the contrary is established, the burden of proof rests upon each vendor to show what part, if any, of their gross receipts from sales resulted from nontaxable sales.

Each vendor must maintain complete, accurate and adequate records which include both:

(1) Primary records such as purchase invoices, bills of lading, sales invoices, guest checks, exemption certificates, 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 must be supported by complete primary records.

(B) Records are adequate if the records demonstrate to the tax commissioner that the vendor collected the proper amount of sales tax due on the vendor's taxable sales.

(1) In order to be adequate, primary records such as sales invoices and cash register tapes for taxable sales must distinguish between taxable and nontaxable items. Further, the primary records must separately state the total amount of each transaction and the tax charged on the transaction. These amounts must be accumulated and recorded in a secondary record.

(2) Invoices for lodging must also clearly show the length of stay, in terms of consecutive days for each guest.

(C) All records must be preserved for a period of four years unless the commissioner consents, in writing, to their destruction within that period or by order requires that they be kept for a longer period.



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(D) If any vendor 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 section 5739.13 of the Revised Code.