



*Sales & Use Tax Division
P.O. Box 530
Columbus, Ohio 43216-0530
tax.ohio.gov*

RECORD RETENTION NOTICE

The sales tax law allows vendors conducting food service operations, and who have not been convicted of a criminal violation of Ohio Revised Code Section 5739.99, an option of keeping fourteen (14) days of sales records per calendar quarter in lieu of records of all sales from their food service operation. If you elect not to retain the records of all your sales, the records of sales made on fourteen (14) days out of each quarter, as specified by the Tax Commissioner after the quarter is over, are required to be kept for the four-year statutory period.

The Tax Commissioner wants all vendors considering this option to realize that while they may alleviate some storage problems, tax liabilities under audit circumstances may be determined by test checks. By law, test checks are authorized whenever a taxpayer's records do not display a complete and accurate record of taxable sales and tax collected thereon.

Please note also that this provision of the law has no application to vendors other than food service operators as defined in Ohio Revised Code Chapter 3732 nor to any other than sales and use tax levied by Ohio Revised Code Chapters 5739 and 5741. It does not apply to taxes levied by any other chapter of the state law, or to any taxes levied by the federal government. Further, it may not apply to taxes levied by local governments.

If you elect to exercise this option, the Tax Commissioner has determined that for the calendar quarter **October 1, 2008 through December 31, 2008**, sales tax records must be maintained for the following fourteen (14) days:

October 01, 2008	November 03, 2008	December 03, 2008
October 05, 2008	November 12, 2008	December 04, 2008
October 09, 2008	November 18, 2008	December 07, 2008
October 17, 2008	November 28, 2008	December 29, 2008
October 25, 2008		December 30, 2008

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If you have any questions regarding this matter, please call 1-888-405-4039.

**OHIO RELAY FOR HEARING OR SPEECH IMPAIRED**  
Phone: 1-800-750-0750