

The second quarter record retention notice for 2012, is now posted to our website at [tax.ohio.gov](http://tax.ohio.gov).

Revised Code 5739.11 requires the Tax Commissioner to determine fourteen days of the preceding calendar quarter, for which any vendor conducting a food service operation may retain primary business records pertaining to the food service operation for sales tax purposes, in lieu of maintaining such records for each day of the quarter.

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