



Taxation Records Retention Schedules

The table below list records retention schedules for the Ohio Attorney General’s Office that have been approved by the Department of Administrative Services (DAS), State Archives, and Auditor of State. To view the official agency retention schedules, please go to the [Ohio Government Records Database](#). **Disclaimer:** If you have any issues reading this document, please feel free to [Contact Us](#) and we will try to provide an accessible version.

Record Series Title	Agency and Series Authorization Numbers	Record Series Description	Confidential Description	Vital Description	Retention Period	Retention Justification	Method of Disposal	Date Schedule Approved
Settlement Agreement Book	59-OAG-08 10550748	Contains copies of settlement agreements in BTA or court cases.			Paper – Retain in office until settlement no longer binding, then retain 3 more years, and then destroy.		Paper – Wastepaper	12/17/2001



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Board of Tax Appeals Case Files	59-OAG-09 10551432	BTA case files are used to manage and litigate cases for the department of taxation. They can include, but are not limited to, the notice of appeal, statutory transcript filed with the Board of Tax Appeals (BTA), transfer memo summarizing the case, correspondence, discovery, evidence, pleadings, BTA decisions, background and legal research, attorney notes, settlement and negotiation documents, hearing and deposition materials, documents relating to experts, and media coverage.			Machine Readable – 2 years after case closed with no appeals filed. If appeal is filed, transfer to Court Case Files. Paper – 2 years after case closed with no appeals filed. If appeal is filed, transfer to Court Case Files.		Machine Readable – Delete Paper – Shred	5/18/2011



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Court Case Files	59-OAG-10 10551431	Cases originating with the courts or appeals from Board of Tax Appeals (BTA) decisions. Can include, but is not limited to, the complaint, documents from the BTA proceeding, notice of appeal, appellate filings, documents from the Department of Taxation, correspondence, discovery, evidence, pleadings, background and legal research, attorney notes, settlement and negotiation documents, hearing and deposition materials, documents relating to experts, and media coverage.			Machine Readable – 2 years after case closed & all appeals exhausted. Paper – 2 years after case closed & all appeals exhausted.		Machine Readable – Delete Paper – Shred	5/18/2011



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Record Series Title	Agency and Series Authorization Numbers	Record Series Description	Confidential Description	Vital Description	Retention Period	Retention Justification	Method of Disposal	Date Schedule Approved
Case Management Index System (cards)	59-OAG-11 10551433	Prior to using an electronic case management system, each case was listed on an index card along with case number, sales tax number, and notes about actions in the case or case disposition. This was used to monitor the progress of cases. The card system created being used or updated after the later 1990s when cases started being managed through an electronic system. Most of the related case files have met their retention and been disposed of. Any that were ongoing during the transition were entered into the computer system.			Paper – Destroy upon approval of this retention schedule.	Obsolete series. No longer used or updated. Most related case files have met their retention and been destroyed. Any still active are documented in electronic case management system.	Paper – Recycle	5/18/2011