



Ohio Historical Society
 State Archives of Ohio
 Local Government Records Program
 800 E. 17th Avenue
 Columbus, Ohio 43211-2497



Page 1 of 2

Income Tax
 City of Bowling Green

RECORDS RETENTION SCHEDULE (RC-2)

See instructions before completing this form.

Section A: Local Government Unit

City of Bowling Green (local government entity) Income Tax Office (unit)
 Robert Wright (signature of responsible official) Robert Wright (name) Tax Commissioner (title) 03/20/2013 (date)

Section B: Records Commission

Bowling Green Records Commission (address) 304 North Church Street Bowling Green (city) 43402 (zip code) 419-354-6202 (telephone number) Wood (county)

To have this form returned to the Records Commission electronically, include an email address: Barbara.ford@bgohio.org

I hereby certify that our records commission met in an open meeting, as required by Section 131.22 ORC, and approved the schedules listed on this form and any continuation sheets. I further certify that our commission will make every effort to prevent these records series from being destroyed, transferred, or otherwise disposed of in violation of these schedules and that no record will be knowingly disposed of which pertains to any pending legal case, claim, action or request. This action is reflected in the minutes kept by this commission.

Barbara A Ford (Signature) 3-21-13 (Date)
 Records Commission Chair Signature Date

Section C: Ohio Historical Society - State Archives

Elizabeth Lombardo (Signature) Gov't Records Archivist-LGRP (Title) 4/4/13 (Date)

Section D: Auditor of State

Martin E. Muehl (Signature) 4-15-13 (Date)
 Signature Date

Please Note: The State Archives retains RC-2 forms permanently. It is strongly recommended that the Records Commission retain a permanent copy of this form



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Section A: Local Government Unit

- Include the name of the municipality, county, township, school, library, or special taxing district (local government entity) for which the form is being submitted.
- Include the unit (department, agency, office), if applicable.
- The departmental official directly responsible for the records must sign and date the form.

Section B: Records Commission

- Complete the phone number and mailing address for the Records Commission, including the county.
- To have this form returned to the Records Commission electronically, include an email address. It is the responsibility of the Records Commission to forward an electronic or paper copy of the approved form to the appropriate department.
- The Records Commission Chairperson must sign the certification statement before it can be reviewed and signed at the Ohio Historical Society by the Local Government Records representative, and approved by the Auditor of State's Office.

Section C: Ohio Historical Society – State Archives

- The reviewing agent from Ohio Historical Society Local Government Records Program (OHS-LGRP) will indicate on your RC-2 which records series will require a Certificate of Records Disposal (RC-3) prior to disposal.
- They will sign the form and forward it to the Auditor of State's Office.

Section D: Auditor of State

- The approving agent at the Auditor of State's office will sign the form and return it to the OHS-LGRP.

Section E: Records Retention Schedule

- 1) Schedule numbers can be expressed by a year and item numbering scheme for each records series being scheduled, for example, 09-1 and 09-2. Another option is to include a unique abbreviated identifier for each office, for example, Eng. [Engineer] 1, Eng. 2, etc. The numbering schema is your choice, and it will be used later on your Certificate of Records Disposal (RC-3).
- 2) Include the title of the records series and a brief description of each series. Please provide information about the content and use of the records series.
- 3) Articulate a retention period for the record in terms of time (exp. six years), an action (exp. until audited), or both (six years after audit).
- 4) Include the formats of the record (paper, electronic, microfilm, etc.)
- 5) For use by the Auditor of State or the OHS-LGRP. OHS-LGRP will mark the records series that will need an RC-3 prior to disposal.

GENERAL INSTRUCTIONS:

--- For questions related to records scheduling and disposition, OHS-LGRP: (614) 297-2553 or at localrecs@ohiohistory.org

--- After completing sections A and E, submit the form to your records commission so it can be approved in an open meeting pursuant to Section 131.22 ORC. See Ohio Revised Code Section 149.38 (counties), 149.39 (municipalities), 149.41 (school districts), 149.411 (libraries), 149.413 (special taxing districts) and 149.42 (townships) for the composition of your records commission. Your records commission completes section B and sends the form to OHS-LGRP at:

localrecs@ohiohistory.org OR The Ohio Historical Society
State Archives of Ohio
Local Government Records Archivist
800 E. 17th Avenue
Columbus, OH 43211-2497

--- The OHS-LGRP will review this RC-2 and forward it to the Auditor of State's Records Officer, Columbus.

--- This RC-2 is in effect when all signatures have been affixed to it. OHS-LGRP will return a copy of the approved form to the Records Commission. *The local records commission and the originating office should retain permanent copies of the form to document legal disposal of public records.*

--- Remember, at least 15 Business days before you intend to dispose of records, submit a Certificate of Records Disposal (RC-3) to the OHS-LGRP. Copies of RC-3s will not be returned.



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Audited means: the years encompassed by the records have been audited by the Auditor of State and the audit report has been released pursuant to Sec. 117.26 O.R.C.

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Section E: Records Retention Schedule

City of Bowling Green

Income Tax Office

(local government entity)

(unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or OHS-LGRP	(6) RC-3 Required by OHS-LGRP
13-01	Accounts Receivable	6 years	Paper/ Electronic		<input type="checkbox"/>
13-02	Annual Summary of Cash Collected	3 years, provided audited	Paper/ Electronic		<input type="checkbox"/>
13-03	Business Income Tax Reconciliation Form	6 years	Paper/ Electronic		<input type="checkbox"/>
13-04	Closed Account	6 years	Paper/ Electronic		<input type="checkbox"/>
13-05	Control Sheet	6 years	Paper		<input type="checkbox"/>
13-06	Business Return	6 years	Paper/ Electronic		<input type="checkbox"/>
13-07	Daily Posting Recapitulation	3 years, provided audited	Paper/ Electronic		<input type="checkbox"/>
13-08	Detailed Cash Receipt Record	6 years	Paper/ Electronic		<input type="checkbox"/>
13-09	Delinquent Account Records	Until paid & audited	Paper		<input type="checkbox"/>
13-10	Declaration of Estimated Income Tax, Business and Individual	6 years	Paper/ Electronic		<input type="checkbox"/>
13-11	Final Return	6 years	Paper/Elec tronic		<input type="checkbox"/>
13-12	Individual Tax Return	6 years	Paper/ Electronic		<input type="checkbox"/>
13-13	Income Tax Withholding Payment Record	6 years	Paper/ Electronic		<input type="checkbox"/>



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13-14	Quarterly Notice of Installment Due	6 years	Paper/ Electronic		<input type="checkbox"/>
13-15	Refund Voucher	6 years	Paper/ Electronic		<input type="checkbox"/>
13-16	Uncollectable Income Tax Accounts	6 years	Paper		<input type="checkbox"/>
13-17	Mail: Unsolicited mail (e.g. anonymous/slandorous letters/groundless complaints, sales, materials, transitory messages, informational brochures, etc.)	Until no longer administrative-ly necessary	Paper/ Electronic		<input type="checkbox"/>
13-18	Mail: Postal records (e.g. Registered, certified, certificates of mailing, insured logs or receipts)	2 years	Paper/ Electronic		<input type="checkbox"/>
13-19	Reserved				<input type="checkbox"/>
13-20	Mailing Lists	Until updated, superseded, or obsolete	Paper/ Electronic		<input type="checkbox"/>
13-21	Manuals, Handbooks, and Directives	Until superseded, obsolete or replaced – Retain one copy for 5 years	Paper/ Electronic		<input type="checkbox"/>
13-22	Press/News Releases	Permanent	Paper/ Electronic		<input type="checkbox"/>
13-23	Training Materials/Lesson Plans	Until superseded	Paper/ Electronic		<input type="checkbox"/>
13-24	Telephone Messages/Records	Until no longer administrative-ly necessary	Paper/ Electronic		<input type="checkbox"/>
13-25	Reference/Library Materials	Until superseded, obsolete, or replaced	Paper/ Electronic		<input type="checkbox"/>
13-26	Voice Mail Messages	Until no longer administrative-ly necessary	Electronic		<input type="checkbox"/>



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13-27	Records Request	2 years	Paper/ Electronic		<input type="checkbox"/>
13-28	Records Retention Documents RC1, RC2, RC3	Permanent	Paper		<input type="checkbox"/>
13-29	Correspondence Routine Form Letters General	1 year 3 years	Electronic/ Paper		<input type="checkbox"/>
13-30	Facsimile (Fax) Messages	Treat as correspond- ence	Paper		<input type="checkbox"/>
13-31	Copies -- All Media	Use applicable records series retention periods	Paper		<input type="checkbox"/>
13-32	Blank Forms	Until obsolete or superseded	Paper/ Electronic		<input type="checkbox"/>
13-33	Drafts -- All Media	Until no longer administrative -ly needed	Paper/ Electronic		<input type="checkbox"/>
13-34	Rosters/Directories	1 year after superseded or obsolete	Paper/ Electronic		<input type="checkbox"/>

Email is a *format* on which records are sent, received and/or drafted using electronic mailing systems. Email is NOT a record series. Instead, each *individual* e-mail should be evaluated according to its content and retained in accordance with the record series adopted within this schedule that the content most closely fits. (*Email should be retained electronically rather than on paper as conversion to paper may cause loss of electronically attached metadata that is important to the authenticity of the record.*)