Ohio History Connection
State Archives of Ohio
Local Government Records Program
800 E. 17th Avenue
Columbus, Ohio 43211-2474
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localrecs@ohiohistory.org
www.ohiohistory.org/lgr

RECORDS RETENTION SCHEDULE (RC-2)– Part 1

See instructions before completing this form. Must be submitted with PART 2

Section A and Section B must be filled out and signed by local government before submission to the State Archives

Section A: Local Government Unit

City of Delaware	Finance Department – Income Tax Division
(Local Government Entity)	(Unit)

Alycia Ballone	Finance Director	
(Name)	(Title)	(Date)

(Signature of Responsible Official)

Section B: Records Commission *See ORC 149.38 – ORC 149.412 for Records Commission information*

City of Delaware	Records Commission	**740.203.1013** (Telephone Number)

1 South Sandusky Street	Delaware	43015	Delaware
(Address)	(City)	(Zip Code)	(County)

To have this form returned to the Records Commission electronically, include an email address:
aballone@cityofdelawareoh.gov

I hereby certify that our records commission met in an open meeting, as required by Section 121.22 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.

	3/10/2026
Records Commission Chair Signature	Date

Section C: Ohio History Connection - State Archives

Signature	Title	Date

Section D: Auditor of State

Signature	Title	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***

Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2

See instructions before completing this form.

(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 LGRP	(6) RC-3 Required by LGRP
09-00100	Business income tax returns, with or without payment – corporations, s-corps, partnerships, trusts, estates, non-profits	6 Years	Paper/ Digital		☐
09-00101	Employer income tax returns, with or without payment, annual - reconciliation of withholding and related w2 data	6 Years	Paper/ Digital		☐
09-00102	Dead account income tax	6 years	Paper		☐
09-00103	Declaration of estimated income tax with or without payment – business & individual	6 years	Paper		☐
09-00107	Monthly department reports	3 years	Paper/ Digital		☐
09-00108	Annual department report	6 years, provided audited	Paper/ Digital		☐
09-00109	Installment plan agreements	2 Years After Agreement Is Paid in Full	Paper/ Digital		☐
09-00114	Notices, letters and billings - outgoing	Until of no fiscal value	Digital		☐
24-00115	Individual income tax returns, with or without payment – resident and non-resident	6 years	Paper/ Digital		☐
24-00116	Payment receipts/reports – from third party service providers for processing of electronic check or credit card payments	6 years, provided audited	Digital		☐
24-00117	Deposit slips – statement of income tax payments collected and deposited into financial institutions	6 years, provided audited	Paper		
24-00118	Incoming documents with payment, such as, but not limited to, correspondence, extension requests	6 years, provided audited	Paper		

Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2

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(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 LGRP	(6) RC-3 Required by LGRP
24-00119	Incoming documents without payment, such as but not limited to, business or individual registration forms, correspondence, extension requests, appeals considered a compromise not eligible for board review	6 years	Paper/Digital		
24-00120	Transaction reports – documentation of transactions related to taxpayers accounts including but not limited to posting of payments and final returns	6 years, provided audited	Digital		
24-00121	Returned outgoing mail – returned by usps as undeliverable, unable to correct address issue, account noted	1 year	Paper		
24-00122	Local board of tax appeals – official records, including but not limited to, agendas, case files, meeting minutes, decisions	Permanent	Paper/Digital		
24-00123	Employer monthly/quarterly withholding returns with payment – report later reconciled with annual return	6 years	Paper/Digital		☐
24-00124	"0" employer monthly/quarterly withholding returns without payment	Until of no fiscal value	Paper		☐
24-00125	Checks – received for payment of income tax	90 days provided finance department month end closing complete	Paper		☐
24-00126	Text Messages	Until No Longer of Administrative Value	Multi		☐