



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

OHIO HISTORY CONNECTION

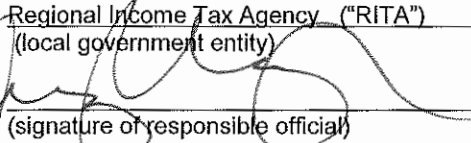
JUNE 2 2023

STATE AND LOCAL
 GOVERNMENT RECORDS

RECORDS RETENTION SCHEDULE (RC-2)

See instructions before completing this form.

Section A: Local Government Unit

Regional Income Tax Agency ("RITA") (local government entity)		All units (unit)	
	Amy L. Arrighi (name)	Executive Director (title)	6/1/2023 (date)

Section B: Records Commission

Regional Income Tax Agency Records Commission		866-721-7482, Ext. 3200	
		(telephone number)	
10107 Brecksville Road (address)	Brecksville (city)	44141 (zip code)	Cuyahoga (county)

To have this form returned to the Records Commission electronically, include an email address: jmcmurdo@ritaohio.com

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.

	6/1/23
Records Commission Chair Signature	Date

Section C: Ohio Historical Society – State Archives

	Government Records Archivist	6/9/2023
Signature	Title	Date

Section D: Auditor of State

Signature	Date
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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

Regional Income Tax Agency
(local government entity)

all units
(unit)

Note #1: ELECTRONIC MAIL (e-mail) is a format on which records are sent, received, and/or drafted using electronic mailing systems. E-mail is NOT a record series. Instead, each individual e-mail is evaluated according to its content and is retained in accordance with the records series adopted within this schedule that the content most likely fits. See RITA's Email Retention and Disposal Policy for more information.

Note #2: RITA's procedure is to delete media in early September of the calendar year immediately following the calendar year in which falls the last day of the retention period with respect to those media.

Note #3: In some cases paper records maintained for the retention period specified for that record may, during that period, be digitized, quality checked, and immediately discarded. However, the digitized, electronic copy will be retained for the remainder of the retention period specified for that discarded paper record.

Note #4: Items marked (*) require approval by RITA's records commission prior to disposal.

(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
Gen. 1 (General)	Duplicates, copies and printouts, and drafts of the following: forms, files, memos, minutes of meetings, presentations, training materials, employment vacancy postings, contracts, court filings, disciplinary actions, employee handbooks, employee benefit information, and web pages	Until superseded, obsolete, replaced, or no longer of administrative value	Paper and/or electronic		<input type="checkbox"/>
Gen. 2	Voice mail messages	Until no longer of administrative value	Electronic		<input type="checkbox"/>
Gen. 3	In-bound telephone messages	Until no longer of administrative value	Paper		<input type="checkbox"/>
Gen. 4	Announcements of a general nature (such as early closing of the office, charitable giving programs, flu shot day, computer- upgrades-completed memos, etc.)	Until no longer of administrative value	Paper and/or electronic		<input type="checkbox"/>
Gen. 5	Visitor sign-in registry (log) – non FTI	Five years	Paper		<input type="checkbox"/>
Gen. 6	Taxpayer sign-in sheets	Until no longer of administrative value	Paper and/or electronic		<input type="checkbox"/>
Gen. 7	Posted "Records Policy" statement	Until superseded by a change, if any, in the law	Paper		<input type="checkbox"/>
Gen. 8	Records, also called RC-1, RC-2 and RC-3 forms, and other internally developed forms documenting the retention and disposition of the records of the Agency.	Permanent	Paper		<input type="checkbox"/>
Gen. 9	Public Records Requests	Three years (*)	Paper and Electronic		<input type="checkbox"/>

(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
Gen. 10	Paper correspondence from or to taxpayers, tax preparers, and tax practitioners if such correspondence is not otherwise described in this document	Until no longer of administrative value	Paper Electronic		<input type="checkbox"/>
Gen. 11	General Email (consists of email not required to be maintained elsewhere on the schedule)	7 years from the original date of receipt or sent date	Electronic		<input type="checkbox"/>
Gen. 12	Information Services Department only: System Generated Internal Emails (transitory and duplicate records)	Until no longer of administrative value	Electronic		<input type="checkbox"/>
Gen. 13	General Instant Messaging (consists of instant messages, audio, video and text, not required to be maintained elsewhere on the schedule).	Until no longer of administrative value	Electronic		<input type="checkbox"/>
Admin. 1 (Admini- strative)	Board minutes and general information regarding Board transactions and agendas; inquiries to the Board	Permanent	Paper and electronic		<input checked="" type="checkbox"/>
Admin. 1.1	Minutes of Regular and Special Board meetings – audio recordings	Until Minutes are approved by the Board	Electronic		<input type="checkbox"/>
Admin. 2	Council of Government agreements	Permanent	Paper and electronic		<input checked="" type="checkbox"/>
Admin. 3	Tax information and tax department (administrative) information for each member-municipality	Permanent	Paper and electronic		<input type="checkbox"/>
Admin. 4	Employee organizational charts and tables of organization	Five years	Electronic		<input type="checkbox"/>
Admin. 5	Bid documents, for successful bids, related Requests for Proposals, and contracts with vendors, insurers and suppliers that were utilized	Six years after date of expiration of the contract (*)	Paper and electronic		<input type="checkbox"/>
Admin. 5.1	Unsuccessful bids, unpursued responses to Requests for Proposals, and correspondence with vendors, insurers and suppliers that were NOT utilized (bids not awarded, quotes not pursued)	Two years after final topic correspondence	Paper and electronic		<input type="checkbox"/>
Admin. 6	City files containing RITA-related municipal corporation information other than records described in Admin. 3	Ten years (*)	Paper		<input type="checkbox"/>
Admin. 7	Files relating to non-tax legal matters (administrative appeals and judicial proceedings) with respect to which RITA is a party	Ten years (*)	Paper		<input type="checkbox"/>

(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
Admin. 8	Records Commission agendas and minutes	Permanent	Paper and electronic		<input checked="" type="checkbox"/>
Fin. 1 (Finance Dept.)	Accounts Payable information – Purchase Orders and Invoices	Three Years	Electronic		<input type="checkbox"/>
Fin. 1.1	Accounts Payable information – Purchase Orders and Invoices	Until Electronically Scanned and Stored	Paper		<input type="checkbox"/>
Fin. 2	Electronic data necessary to generate paper checks or electronic payments	Until no longer of administrative value	Electronic		<input type="checkbox"/>
Fin. 3	ACH Returns Reports	Three years	Paper		<input type="checkbox"/>
Fin. 4	Financial audit support (ex. Cash receipts, with respect to yearly audit by external auditors)	Five years	Paper		<input type="checkbox"/>
Fin. 5	Authorization forms for each member's ACH & wire transfers for tax distribution deposits	Permanent unless subsequently received information supersedes previously received info; in such cases, previous received info. is maintained for at least five years from the date of receipt of subsequent information	Paper		<input type="checkbox"/>
Fin. 6	Authorization letter from each member to participate in legal and subpoena programs	Permanent	Paper		<input type="checkbox"/>

(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
Fin. 7	Bank statements	Three Years (*)	Paper and electronic		<input type="checkbox"/>
Fin. 8	Billings reports	Three Years	Paper and electronic		<input type="checkbox"/>
Fin. 9	Asset listings: capital equipment, inventory, misc.	Ten years	Electronic		<input type="checkbox"/>
Fin. 10	Check registers – finance	Four years	Paper and electronic		<input type="checkbox"/>
Fin. 11	Check registers – Tax	Ten years	Electronic		<input type="checkbox"/>
Fin. 12	Financial Reports	Permanent	Paper and electronic		<input checked="" type="checkbox"/>
Fin. 13	Insurance (Medical, Dental, etc.) Records	Ten years	Electronic		<input type="checkbox"/>
Fin. 14	Investment Reports	Three years	Paper		<input type="checkbox"/>
Fin. 15	Journal Entries Reports	Three years	Paper		<input type="checkbox"/>
Fin. 16	Daily Cash Reports & Daily Balancing Activity – routine (daily) reconciliation/balancing reports	Three years	Paper and electronic		<input type="checkbox"/>
Fin. 17	Paid time-off balances	Ten Years	Electronic		<input type="checkbox"/>
Fin. 18	Payroll information and supporting data	Three years (*)	Paper and electronic		<input type="checkbox"/>
Fin. 19	Pension Plan Information	Ten years	Paper and electronic		<input type="checkbox"/>
Fin. 20	Personnel Files – RITA employment history	Permanent	Paper		<input type="checkbox"/>
Fin. 21	Personnel files – other than employment history	Twenty years (*)	Paper		<input type="checkbox"/>

(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
Fin. 22	Purchase orders	Ten years	Electronic		<input type="checkbox"/>
Fin. 23	Tax support data – other than (i) legal and (ii) refunds (examples include tax voids, tax ACH returns, and tax adjustments)	Three years	Paper and electronic		<input type="checkbox"/>
Fin. 24	Tax support – legal fees account	Three years	Electronic		<input type="checkbox"/>
Fin. 25	Tax support – refunds	Three years	Paper and electronic		<input type="checkbox"/>
Fin. 26	Yearly W-2's (and copy of related yearly W-3) issued by RITA	Four years after date of filing with the IRS (*)	Electronic (note that the recipient receives a paper W-2)		<input type="checkbox"/>
Fin. 27	Yearly 1099's (and copy of related yearly 1096) issued by RITA	Four years after date of filing with the IRS (*)	Electronic (note that the recipient receives a paper 1099)		<input type="checkbox"/>
Fin. 28	Employee sick leave balances and employee vacation balances	Ten years	Electronic		<input type="checkbox"/>
Fin. 29	Supporting packet for member municipality monthly distributions (advance close, reconciliation close) – including printed documents from RITax with distribution amounts, internal spreadsheets reconciling distribution, and tax adjustments (RITax Cash Advance/Adjustment reports, internal spreadsheets, legal collection statements – Reimer – and statement summaries)	Three years	Paper and electronic		
Fin. 30	Credit card statements, reconciliations, tie out, or other supporting documentation specific to the balancing of credit card statements (including through various providers, ex. PayLeap, Skip Jack)	Three years	Paper and electronic		
FTI 1 (Federal Tax Info. Depart-	Federal Tax Information ("FTI") compliance logs (check logs, visitor logs, safeguard logs, shred logs, and safeguard meeting logs)	Five years (*)	Paper		<input type="checkbox"/>

(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
ment)					
FTI 2	IRS-supplied extracts (data files, excluding PTIN)	Six years (*)	Electronic		<input type="checkbox"/>
FTI 2.1	IRS-supplied file extracts (PTIN file only)	Until no longer of administrative value	Electronic		<input type="checkbox"/>
FTI 3	Safeguard activity report, Safeguard procedures report and Safeguard securities report	Ten years (*)	Paper		<input type="checkbox"/>
FTI 4	Disclosure awareness certification	Five years (*)	Paper		<input type="checkbox"/>
FTI 5	Internal inspections	Five years (*)	Paper/electronic		<input type="checkbox"/>
FTI 6	FTI Audit Trail Logs	7 years (*)	Paper/electronic		<input type="checkbox"/>
FTI 7	IRS-supplied return/return information received under Federal/State Exchange Agreement	Until no longer of administrative value	Paper/electronic		<input type="checkbox"/>
HR 1 (Human Resources Dept.)	Employment applications, resumes, letters of reference and interview materials (not accepted, not interviewed-or not hired) - paper	Until no longer of administrative value	Paper		<input type="checkbox"/>
HR 1.1	Employment applications, resumes, letters of reference and interview materials (not accepted, not interviewed-or not hired) - electronic	Until no longer of administrative value	Electronic		<input type="checkbox"/>
HR 2	Employment applications, resumes, letters of reference and interview materials (hired) - paper	Ten years after last day of employee's employment	Paper		<input type="checkbox"/>
HR 2.1	Employment applications, resumes, letters of reference and interview materials (hired) - electronic	Ten years after last day of employee's employment	Electronic		<input type="checkbox"/>
HR 3	Copy of employment offer letter	Ten years	Paper		<input type="checkbox"/>
HR 4	Background check and urinalysis report	One year after last day of employee's	Paper		<input type="checkbox"/>

(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
		employment			
HR 5	Dept. of Homeland Security form I-9 and attachments	Ten years after last day of employee's employment (*)	Paper		<input type="checkbox"/>
HR 6	Employee Manual and employment-related policy documents.	Ten years after date of update/revision (*)	Paper		<input type="checkbox"/>
HR 7	Employee acknowledgement forms: receipt of employee manual and receipt of employment-related policy documents	Ten years after last day of employee's employment (*)	Paper		<input type="checkbox"/>
HR 8	Employee information: emergency contact and health benefits election(s)	Ten years after last day of employee's employment	Paper		<input type="checkbox"/>
HR 9	Yearly employee evaluation form, record of disciplinary action, and record of disciplinary hearing	Ten years after last day of employee's employment	Paper		<input type="checkbox"/>
HR 10	Job posting documents -- paper	Seven years after last day of posting	Paper		<input type="checkbox"/>
HR 11	Job-posting documents – electronic copy of paper postings	Last day of posting	Electronic		<input type="checkbox"/>
HR 12	Unemployment compensation cases and workers compensation cases	Ten years from final date of disposition of the matter	Paper		<input type="checkbox"/>
HR 13	Employee resignation letter; employment termination letter	Ten years from date of letter	Paper		<input type="checkbox"/>
HR 14	Employee Key Assignment Form – Swipe	3 months after swipe is deactivated	Paper and Electronic		<input type="checkbox"/>
HR 15	Employee Key Assignment Form – Physical Keys	3 years after the return of the key	Paper and Electronic		<input type="checkbox"/>
I. A. 1 (Internal Audit Unit)	Audit reports and work papers created by the internal audit unit or by a similar function unit	Ten years from date of report	Paper		<input type="checkbox"/>

(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
I.A. 2	Service Organization Control (SOC) 1 audit files	Five years	Electronic		<input type="checkbox"/>
I. S. 1 (Infor- mation Services Dept.)	Correspondence Uploads/Downloads	Two years after create date of file uploads/ downloads	Electronic		<input type="checkbox"/>
I. S. 2	Taxpayer return information received from taxpayer-retained tax return electronic processing company; employer return information received from employer-retained tax return electronic processing company	Ten years from date of receipt	Electronic		<input type="checkbox"/>
I. S. 2.1	Taxpayer information received from financial institution(s) which process paper tax returns and other forms	Ten years from date of receipt	Electronic		<input type="checkbox"/>
I. S. 3	Taxpayer return information from taxpayers using either RITA's electronic filing method or the state's Gateway method; employer return information from employers using either RITA's electronic filing method or the state's Gateway method	Ten years from date of receipt	Electronic		<input type="checkbox"/>
I. S. 4	Scanned image platters	Until the applicable retention periods have been met for each scanned image stored in the platter	Electronic		<input type="checkbox"/>
I. S. 5	RITA's Web site URL (all information/links contained therein)	Until updated	Electronic		<input type="checkbox"/>
I. S. 6	Payment information permitted to be retained as outlined in Payment Card Industry Security Standards Council's <i>Data Security Standard Requirements and Security Assessment Procedures</i>	Six years	Electronic		<input type="checkbox"/>
I. S. 7	System/application logs and reports	1 year and 1 month	Paper and Electronic		<input type="checkbox"/>
I. S. 8	Security logs and security reports	5 years	Paper and Electronic		<input type="checkbox"/>

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I. S. 9	Information Systems back up files (production environment). These are the files that are maintained solely for business continuity and disaster recovery purposes and SHOULD NOT be maintained as a historical archive of the information system.	Retain 1 annual back-up; retain quarterly back-up; retain 1 bi-weekly backup; retain 1 daily back-up until each is superseded	Electronic		<input type="checkbox"/>
I.S. 10	Taxpayer information received from the Ohio Dept of Tax, IRS (non-FTI) and other third party sources for purposes of tax administration.	Until no longer of administrative value	Electronic		<input type="checkbox"/>
I.S. 11	Information Systems back-up files (Development, Quality Assurance Testing environments) – These are the files that are maintained solely for onsite recovery and SHOULD NOT be maintained as a historical archive of the information system.	Until no longer of administrative value	Electronic		<input type="checkbox"/>
I.S. 12	Siebel Comments	10 years	Electronic		<input type="checkbox"/>
I.S. 13	RITA online (iFile maintenance/FSIFM) screens - captures electronic filing activity	Until no longer of administrative value	Electronic		<input type="checkbox"/>
I.S. 14	Copies of external electronic communications (email) maintained in case of inadvertent destruction	1 year	Electronic		<input type="checkbox"/>
I.S. 15	Copies of electronic communications (fax) stored using enterprise fax software	Until no longer of administrative value	Electronic		<input type="checkbox"/>
I.S. 16	Disaster Recovery Plans	Until plan is superseded, plus 10 years	Electronic		<input type="checkbox"/>
Legal 1	Case files (legal files)	Until last day of appeals period following judgment entry (note that the applicable court keeps the record for decades – if not longer)	Paper and Electronic		<input type="checkbox"/>
Legal 2	Record of payments to law firm retained to seek post-judgment collections	Five years from date of payment	Paper		<input type="checkbox"/>
Legal 3	Reports from law firm retained to seek post-judgment collections	Five years from date of report	Paper		<input type="checkbox"/>

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Legal 4	Municipal authorizations (to represent; to settle; to waive interest and/or penalty; to represent the municipality; to pursue post-judgment collection action; etc.)	Permanent unless subsequently received information supersedes previously received info; in such cases, previous received info. is maintained for at least five years from the date of receipt of subsequent information	Paper		<input type="checkbox"/>
Legal 5	Municipal authorizations (to represent; to settle; to waive interest and/or penalty; to represent the municipality; to pursue post-judgment collection action; to conduct subpoena programs, etc.)	Permanent unless subsequently received information supersedes previously received info; in such cases, previous received info. is maintained for at least five years from the date of receipt of subsequent information	Electronic		<input type="checkbox"/>
Legal 6	Subpoena information – results of previous programs	Five years	Paper		<input type="checkbox"/>
Legal 7	Court cost receipts	Until no longer of administrative value	Paper		<input type="checkbox"/>
M. R. 1 (Mainte-	Manuals and similar information about operation, maintenance, and repair of buildings, mechanicals, elevators, and generator	Maintained until mechanicals or elevator or	Paper		<input type="checkbox"/>

(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
nance & Repair Dept.)		generator unit is replaced			
Mem. S. 1 (Member Services Dept.)	Correspondence from or to members; correspondence from or to municipalities considering membership	Seven years	Paper and Electronic		<input type="checkbox"/>
Mem. S. 2	Speeches and PowerPoint-type presentations to various constituencies (Members, potential Members)	Until no longer of administrative value	Paper and electronic		<input type="checkbox"/>
Mem. S. 3	Conversion files (income tax records which a newly-affiliated member transmits to RITA)	Until no longer of administrative value	Paper and electronic		<input type="checkbox"/>
Sec. 1 (Security Depart- ment)	Audio recordings of telephone calls (in-bound and out-bound)	1 year and 1 day from the date of the phone call	Electronic		<input type="checkbox"/>
Sec. 2	Video recordings of telephone call screen shots (in-bound and out-bound)	90 days	Electronic		<input type="checkbox"/>
Sec. 3	Video recordings of premises (interior and exterior including parking lots)	90 days	Electronic		<input type="checkbox"/>
Tax Returns 1	Tax returns: individual, business (net profits), and employer, also including request for refund. (see also "I.S. 2-3", above)	Until Electronically Scanned and Stored	Paper		<input type="checkbox"/>
Tax Returns 2	Record of tax payments received; record of withholding remittances received	Six years	Electronic		<input type="checkbox"/>
Tax Returns 3	Tax payments issued by RITA (refunds) Category no longer in use; for refund process prior to 2013.	Six years	Paper and electronic		<input type="checkbox"/>
Tax Returns 4	Billings and "form-type" letters to taxpayers and to employers and representatives	Six years	Electronic		<input type="checkbox"/>
Tax Returns 5	Taxpayer letters from taxpayers; letters from employers: letters from taxpayer/employer representatives, and other taxpayer support documentation received or sent (examples include support scanned for inbound correspondence or on a Form 80)	Six years	Electronic (paper letters are scanned and then the paper		<input type="checkbox"/>

(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
			is destroyed)		
Tax Returns 6	Taxpayer response to RITA-issued Subpoena letter ("198 letter")	Until no longer of administrative value	Paper		<input type="checkbox"/>
Tax Returns 7	Non-form-type letters to taxpayers, to employers, and to representatives	Six years	Electronic (paper letters are scanned and then the paper is destroyed)		<input type="checkbox"/>
Tax Returns 8	"Blank" tax forms (paper) and related instructions (paper)	Until no longer of administrative value	Paper		<input type="checkbox"/>
Tax Returns 9	"Blank" tax forms (electronic) and related instructions (electronic)	Seven years	Electronic		<input type="checkbox"/>
Tax Returns 10	W2s received electronically (MMREF, eFW2) from employers or their agents.	Seven years	Electronic		<input type="checkbox"/>
Tax Returns 11	W2s received in paper form (MMREF, eFW2) from employers or their agents	Six years	Paper		<input type="checkbox"/>
Tax Returns 12	Inbound correspondence and Form 80s (taxpayer and employer support received)	Until Electronically Scanned and Stored	Paper		<input type="checkbox"/>
Tax Returns 13	Registration Forms (Form 48, Form 75, and other registration documents)	Until no longer of administrative value	Paper		<input type="checkbox"/>
Tax Returns 14	Batch slips that accompany paper batches supporting what is in the batch (called ABL's)"	Until no longer of administrative value	Paper		<input type="checkbox"/>
Training Manuals 1	In-house training manuals and media	Until superseded, obsolete, or replaced	Paper and electronic and training		<input type="checkbox"/>

(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
			document s and materials		
Training Manuals 2	Presentations to outside groups	Until no longer of administrative value	Paper and electronic		
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