

**3772-10-04 Accounting records.**

(A) Each casino operator's internal control system shall include internal controls for preparing accounting records. Each casino operator shall maintain complete, accurate, and legible records of all transactions of each casino.

(B) General accounting records shall be maintained on a double-entry system of accounting with transactions recorded on a basis consistent with generally accepted accounting principles.

(C) As set forth in section 5753.04 of the Revised Code and any rules adopted thereunder, no later than noon on each day banks are open for business, each casino operator must file a return and pay all taxes levied in Chapter 5753. of the Revised Code.

(D) Each casino operator shall provide the tax commissioner with any report, schedule, document or other information requested that will assist the tax commissioner in determining the proper tax levied by section 5753.02 of the Revised Code is collected. The commission must be copied on any responses to the tax commissioner's requests.