

**136.560 Recordkeeping procedures and retention.**

- (1) Every financial institution shall keep records, receipts, invoices, and other pertinent papers in the form as the department may require.
- (2) Every financial institution that files the returns required under KRS 136.545 shall keep records for not less than six (6) years from the making of records unless the department in writing authorizes their destruction at an earlier date.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 336, effective June 20, 2005. -- Created 1996 Ky. Acts ch. 254, sec. 14, effective July 15, 1996.