

**325.420 Materials required to be furnished to client -- Ownership of accountant's working papers.**

- (1) Upon request and reasonable notice, the licensee shall furnish to his client or former client any accounting or other records belonging to the client that were provided to the licensee by or on behalf of the client.
- (2) Upon request, reasonable notice, and payment for services previously provided, a licensee shall furnish to his client or former client a copy of a tax return, report, or other document, any of which was previously issued to or for the client or a copy of the licensee's working papers if the working papers include records that would ordinarily constitute part of the client's records and are not otherwise available to the client. These working papers shall include, but are not limited to, adjusting, closing, combining, or consolidating journal entries and information normally contained in books of original entry and general ledgers.
- (3) Except as provided in subsection (1) of this section or pursuant to an agreement entered into between a licensee and his client, all statements, records, schedules, working papers, and memoranda prepared by a licensee to or in the course of providing services to a client shall be the property of the licensee.

**Effective:** July 15, 1994

**History:** Amended 1994 Ky. Acts ch. 248, sec. 11, effective July 15, 1994. -- Created 1946 Ky. Acts ch. 210, sec. 18.