

The only changes are in style.

Defined terms: "Board" § 2-101
"License" § 2-101 "Permit" § 2-101

2-502. OWNERSHIP OF DOCUMENTS.

(A) "ACCOUNTANT'S DOCUMENT" DEFINED.

IN THIS SECTION, "ACCOUNTANT'S DOCUMENT":

(1) MEANS ANY OF THE FOLLOWING DOCUMENTS, IF THE DOCUMENT IS PREPARED BY AN ACCOUNTANT IN THE COURSE OF PROFESSIONAL SERVICE PROVIDED TO A CLIENT:

- (I) A MEMORANDUM;
- (II) A RECORD;
- (III) A SCHEDULE;
- (IV) A STATEMENT; OR
- (V) A WORKING PAPER; AND

(2) DOES NOT INCLUDE ANY DOCUMENT PROVIDED BY THE CLIENT TO THE ACCOUNTANT.

(B) IN GENERAL.

UNLESS THE CLIENT TO WHOM AN ACCOUNTANT'S DOCUMENT RELATES AND THE ACCOUNTANT EXPRESSLY AGREE TO THE CONTRARY, THE ACCOUNTANT'S DOCUMENT IS:

- (1) THE PROPERTY OF THE ACCOUNTANT WHO PREPARED IT;
- OR
- (2) IF THE ACCOUNTANT IS A PARTNER OR EMPLOYEE OF AN ACCOUNTING FIRM, THE PROPERTY OF THE FIRM.

(C) TRANSFER.

UNLESS THE CLIENT OR A PERSONAL REPRESENTATIVE OR ASSIGNEE OF THE CLIENT CONSENTS, AN ACCOUNTANT WHO HOLDS AN ACCOUNTANT'S DOCUMENT THAT RELATES TO A CLIENT MAY NOT GIVE, SELL, OR OTHERWISE TRANSFER THE ACCOUNTANT'S DOCUMENT TO ANYONE OTHER THAN A PARTNER OF THE ACCOUNTANT.

REVISOR'S NOTE: This section formerly appeared as Art. 75A, § 2-502.

The only changes are in style.