

KENTUCKY BAR ASSOCIATION
Ethics Opinion KBA E-36
Issued: April 1970

Question: May an attorney engaged in extensive tax work mail to his clients information work sheets to aid in the preparation and filing of income tax returns?

Answer: Yes.

References: Canon 27

OPINION

An attorney engaged in extensive tax work requests an opinion as to whether he may mail to his clients, information work sheets to aid in the preparation and filing of income tax returns.

These sheets, when filled out by the client at home, on his own time, will contain all the essential information necessary for an attorney to prepare the return. The client may compile the information required, recheck it with his records and mail, or deliver, to the attorney, thereby saving the client loss of time from his work and the expense of an interview.

The nature of this practice falls exactly within the category of the "Annual Legal Checkup," a program sponsored by many state and local bar associations and approved by ABA Formal Opinion 307. While the information requested by these forms apply only to income taxes and are not nearly so extensive as the legal checkup forms, they nevertheless constitute a part of this approved form and thereby should be measured by the same principle. An attorney offering this extra service to his clients does not violate any of the Canons of Professional Ethics. However, it should be pointed out that these work sheets should not be mailed to any party with whom the attorney has not previously established an attorney-client relationship. Such action would constitute a direct violation of Canon 27.

Note to Reader

This ethics opinion has been formally adopted by the Board of Governors of the Kentucky Bar Association under the provisions of Kentucky Supreme Court Rule 3.530 (or its predecessor rule). Note that the Rule provides: "Both informal and formal opinions shall be advisory only; however, no attorney shall be disciplined for any professional act on his part performed in compliance with an opinion furnished to him on his petition, provided his petition clearly, fairly, accurately and completely states his contemplated professional act."