



The CPA. Never Underestimate The Value.®

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## PROTECTING YOUR PRIVACY AND SECURITY

The Federal Trade Commission has a regulation under the title Disclosure of Nonpublic Personal Information that requires me to notify you of your rights to privacy.

Your privacy is very important and I am committed to retaining your trust. I respect your right to keep your personal information confidential and to avoid unwanted solicitations. Please read further to learn how I handle your personal information.

**I do not disclose any nonpublic personal information about my clients or former clients to nonaffiliated third parties unless one of the following *limited exceptions* apply.**

### **Parties To Whom I (May) Disclose Information To** (limited exceptions)

Nonpublic Personal Information about you and my former clients may be disclosed to nonaffiliated third parties as permitted by law, the Code of Professional Conduct of the (NYSSCPA), and Ethics Rulings of the American Institute of Certified Public Accountants (AICPA), as follows:

- Complying with a validly issued and enforceable subpoena or summons.
- In the course of a review of my firm's practices under the AICPA, the NYSSCPA, or New York State Board for Public Accountancy authorization.
- Initiating a complaint or responding to an inquiry made by the Professional Ethics Committee of the NYSSCPA's, the ethics division or trial board of AICPA's or duly constituted investigative or disciplinary body of another State CPA Society or Board of Accountancy.
- A review of a professional practice in conjunction with a prospective purchase, sale, or merger of all or part of my practice, provided that I take appropriate precautions (for example, through a written confidentiality agreement) so the prospective purchaser does not disclose information obtained in the course of the review.
- Participating in actual or threatened legal proceedings or alternative dispute resolution proceedings either initiated by or against me, provided I disclose only the information necessary to file, pursue, or defend against the lawsuit, and take reasonable precautions to ensure that the information disclosed does not become a matter of public record.
- Providing information to nonaffiliated third parties who perform services or functions for me pursuant to a contractual agreement which prohibits the third party from disclosing or using the information other than the purposes for which the information was disclosed: for example, using an outside service bureau to process client's tax returns, or, using a records-retention agency to store client's records.

### **Types of Information I Collect**

I collect nonpublic personal information about you that is provided by you or obtained by me with your authorization to prepare your personal income tax returns and provide personal financial planning to you.

Examples of sources from which I collect information:

CLIENT INTERVIEWS, TAX RETURN ORGANIZERS, FINANCIAL PLANNING ORGANIZERS, AND FINANCIAL HISTORY QUESTIONNAIRES

To properly prepare your income tax return or provide financial planning services, I receive information from you to complete your tax returns or financial plan. This information is collected from you in written form, by phone, on line, by mail and in personal interviews and consultations conducted by me, as well as by information I collect from others with your authorization.

### **Transaction Information**

This is information about your transactions with me and includes information necessary for billing and payment for my income tax preparation and financial planning services, as well as all correspondence between you and me. Transaction information would also include your payment history with me, billing records and any collection effort engaged by me for payment of services rendered to you.

### **General Restrictions on Disclosure of Nonpublic Personal Information to Nonaffiliated Third Parties**

As a tax preparer, I am prohibited by Internal Revenue Code (Section) §7216 from disclosing your income tax return information without your consent, other than for the specific purpose of preparing, assisting in preparing or obtaining and providing services in connection with the preparation of an income tax return for you. Furthermore, as a member of the AICPA's engaged in income tax preparation and financial planning, I am generally prohibited from disclosing confidential client information about you to nonaffiliated third parties **without your specific consent**. (See exceptions under the heading Parties To Whom I (May) Disclose Information To).

### **Confidentiality and Security of Nonpublic Personal Information**

I restrict access to Nonpublic Personal Information about you to those employees and other parties who must use that information to provide services to you. Their right to further disclose and use the information is limited by my employee code of conduct, applicable law, and my Code of Professional Conduct and nondisclosure agreements where appropriate. I also maintain physical, electronic, and procedural safeguards in compliance with applicable laws and regulations to guard your Nonpublic Personal Information.

If, at any time in the future, it is necessary to disclose any of your personal information in a way that is inconsistent with this policy, I will give you advance notice of the proposed change so that you will have the opportunity to opt out of such disclosure.

If you have any questions or concerns, please feel free to contact me.

/s/ Philip R. Leib

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Privacy Policy