PRIVACY POLICY
December 2020

Your Tax Information is Confidential

Tax returns and tax return information are confidential and may not be disclosed to federal or state agencies, or to federal or state employees, or to any third party, except as provided by law. Disclosure of tax return information to federal or state agencies or employees is governed by Internal Revenue Code Section 6103.

A tax professional or tax return preparer who uses information from a tax return for any purpose other than to prepare a tax return, or who makes an unauthorized disclosure of return information, is subject to a $250 penalty for each disclosure, up to a maximum penalty of $10,000. If the action is undertaken knowingly or recklessly, the preparer may be subject to criminal penalties or fine up to $1,000, or up to a year in jail, or both, together with the cost of prosecution as provided for by the Internal Revenue Code Sections 6713 and 7216.

Confidential tax return information includes the following elements: the taxpayer's identity, the nature, source or amount of income, payments, receipts, deductions, net worth, tax liability, deficiencies, closing agreements, and information regarding actual or possible investigation of a return.

Types of Nonpublic Personal Information We Collect

We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization.

Parties to Whom We Disclose Information

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosure includes providing information to our employees, if applicable.

Protecting the Confidentiality and Security of Current and Former Clients' Information

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and to comply with federal and state laws regarding retaining tax returns. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards.

We do not share any of your confidential tax return information with any third-party. A third-party is any person or company other than you, the client. That means we cannot disclose your identity, income, net worth, tax liabilities, or other protected information to the Internal Revenue Service, state tax authorities, unmarried partners, friends, relatives, real estate agents, mortgage brokers, banks, or any other person or company without your explicit authorization.

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How to Authorize Disclosure

You may authorize us to disclose certain tax return information to third parties of your choice. Your permission must be obtained on IRS Form 8821 Tax Information Authorization.

What To Do in the Case of Unauthorized Disclosure

If you suspect that your tax preparer has disclosed your tax return information without your explicit authorization, you may contact the IRS Criminal Investigation Division at (800) 829-0433. You may also want to seek legal counsel.

To find out more about the types of information collected and how it is protected, read our Data Security Policy. You may request a copy of the policy by emailing jcswayne@rosevilletax.com or viewing on our website at www.RosevilleTax.com.

DATA SECURITY POLICY

December 2020

Types of Information

Categories of sensitive information collected:

- Personal information related to identification, address, income, financial account statements, asset and liability information.
    - Examples of identification information copies of drivers license, passport and birth certificate.
- Business information related to the same plus organizational documents, accounting and payroll records. Personal sensitive information may need to be collected in relation to client's shareholders, employees, and/or vendors/subcontractors.

How it is used:

- To provide individuals with income tax planning and tax preparation services.
- To provide businesses with income tax planning and tax preparation services along with accounting, payroll, sales and other business filing preparation services.

Who uses information:

- Currently, our tax office is a sole practitioner practice, meaning Jennifer Collins-Swayne EA is the only individual accessing your data and the systems your data is stored on other than noted below.

Who it may be shared with:

- Appropriate government tax agencies.
- Client employees and vendors where appropriate for payroll and Form 1099 processing.
- TaxDome (TaxDome's security policy and privacy policy)

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- Sharefile, a Citrix company (Citrix' privacy and data policy)
- Tax preparation and accounting software (Contact us for more information on software used and related privacy/data policies.)
- Computer backup and security software.

Forms of Information

Physical Documents:

- Physical documents are scanned for backup then securely stored until returned to client.
- Physical delivery occurs when possible or traceable delivery service when not.
- Unnecessary documents are securely stored until "visually" shredded by professional service.

Electronic documents and files:

- Electronic documents are stored on computer that is properly secured (see How Information is Protected.)
- Electronic documents and files are securely backed up and stored offsite.

How Information is Collected

Physical documents:

- Are provided by the client and collected through in-person client meetings.
- Mailing of physical documents is discouraged unless necessary and should only be done through a trackable service.

Electronic documents:

- Are provided by the client and collected through the secure client portal through TaxDome.
- **Collection of sensitive information via email or text is not allowed**.
- A third-party may provide information as long as it is approved by the client and received through secure channels. Examples are obtaining taxpayer information through a government website or a mortgage lender may provide a Form 1098.

How Information is Dispersed

Physical documents:

- Are provided to the client and collected through in-person client meetings.
- Mailing of physical documents is discouraged unless necessary.
- Social security number and banking account information is blocked.
- Only tax letters and summaries are provided in physical tax folder unless otherwise requested.

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Electronic documents:

- That were provided by the client and collected via the secure client portal through TaxDome remain on the portal for client access for as long as they are a client.
- Full tax return copies are electronically stored on the portal for client access for as long as they are a client.
- Disbursement of sensitive information via email body or text is not allowed.
- Disbursement of sensitive information via email utilizing TaxDome's secure link system that requires client login.
- Social security number and banking account information is blocked.

How Information is Protected

Physical documents:

- Are scanned upon collection for electronic back-up.
- Documents are secured in a pad-locked steel storage cabinet.
- Physical location of documents is secured by alarm system.
- Social security number and banking account information is blocked on all outgoing physical documents except when required by taxing authority.

Electronic documents:

- Client Portal through TaxDome:
  - Documents collected via the secure client portal through TaxDome remain on the portal for client access for as long as they are a client.
  - Full tax return copies are electronically stored on the portal for client access for as long as they are a client.
  - TaxDome is accessed by this office via password protected, two-step authentication security.
  - Clients are encouraged to use complex secure passwords to access their own data.
- Local Computer:
  - Computer access is password protected and files are encrypted.
  - Computer locks after a short period of inactivity to prevent unwanted access.
  - Computer is protected with anti-virus and anti-malware software.
  - Physical location of computer is secured by alarm system.
  - Network is protected by appropriate firewall plus intrusion and email security.
  - Web is protected by appropriate browser and download security.
  - Manual email monitoring for phishing scams such requests for information and suspicious links and reporting of such emails when available.
  - Files are continuously backed up to a remote server.
- Mobile Devices:
  - No sensitive client data is stored on mobile devices or laptops.
  - Client data such as contact information and emails are accessible by mobile phone and tablet.
  - Client data on local computer can be accessed via mobile devices and laptop through a secure multi-step authentication process.
- **Disbursement of sensitive information via email or text is not allowed**.
- Social security number and banking account information is blocked on all outgoing electronic documents except when required by taxing authority.

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Password Protections:

Passwords are complex and regularly changed according to internal policy. Two-step authentication is used whenever available.

Client Rights

Client information (sensitive or otherwise) is never sold or shared without client permission unless required by government authority.

You, as the client, have the right to:

- Opt out of using the client portal (TaxDome)
- Be "forgotten" or control when your data is deleted as long as it is in compliance with applicable tax law.
- Exercise the above rights without being denied service.

You, as the client, do not have the right to:

- Opt out of use of software that is required in order to provide contracted services (i.e. tax or accounting software use)
- Transmit documents in a way that violates our security policies for collection and disbursement of sensitive data outlined in the previous sections of this policy. **Transmission of sensitive information via email or text is not allowed**.

Data Breach

In the unlikely event of a data breach:

- The client will be promptly notified of the information included in the data breach.
- Any data left or loss will be promptly reported to the appropriate IRS Stakeholder Liaison and state/local tax agency offices.

For more information regarding this policy please contact Jennifer Collins-Swayne EA at jcswayne@rosevilletax.com or (916) 768-6198.

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