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To All Clients of Joseph A. Miranda P.C.

CPA's, like all providers of personal financial services, are required by law to inform their clients of their policies regarding privacy of client information. CPA's have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, I have always protected your rights of privacy.

PRIVACY POLICY

We collect nonpublic personal information about you from the following sources:

- Information we receive directly from you, that is either prepared by you, or that is original source documents, for use in the preparation of tax returns, financial statements, loan applications or for any other purpose that you request
- Information about you that you request be forwarded to our office from a third party

We do not disclose any nonpublic personal information about you to anyone, without your approval.

We restrict access to your personal and account information to those employees who need to know that information to provide products or services to you. We do not outsource any accounting or tax services to any other service provider. Tax returns are filed electronically through Thomson Tax & Accounting, our software provider. It may also be necessary to transmit your tax return data to their technical support department, to resolve a technical problem with the processing of your return. We maintain physical and procedural safeguards that comply with federal standards to guard your nonpublic personal information.

We will disclose nonpublic personal information at your request. In such cases, we will only disclose the information that you have instructed us to disclose, and will only disclose that information to the specific third party that you have instructed us to release it to. We require that any such requests be in writing from you, delivered via mail, fax, or email. We will not honor a request for information from a third party without your express written approval. Specifically, In accordance with Treasury Regulation §301.7216-3(a) we cannot release a copy of your income tax return or any information provided to us for use in the preparation of your income tax return unless we have received a signed *Taxpayer Consent to Disclose Tax Return Information* from you.

If you decide to terminate your relationship with the firm at any time in the future, we will continue to adhere to the privacy policies and practices as described in this notice.

Your confidence in the firm of Joseph A. Miranda P.C. is critical to the success of our relationship. We want you to know that your nonpublic personal information is safe and will not be disclosed by us.