

POINT CPA PC PRIVACY POLICY

In its Code of Professional Ethics the American Institute of Certified Public Accountants (AICPA) outlines client privacy and confidentiality requirements for its members. As a member of the AICPA we strictly adhere to those requirements.

Your privacy is one of our highest priorities. Please review the policy as listed below to gain an understanding of what we do with the information you provide us and how we keep it private and secure.

We collect personal information about you, only when that information is provided by you or is obtained by us with your authorization. That information is used to prepare your personal income tax returns and may also use it to provide other services requested by you.

Sources from which we collect information include but are not limited to:

- interviews and phone calls with you
- letters or e-mails from you
- tax return or financial planning organizers
- financial history questionnaires

Parties to Whom We Disclose Information

No personal information about our clients or former clients is disclosed to other parties. Under limited circumstances certain nonpublic information about you may be disclosed, circumstances may include:

1. Compliance with a validity issue and enforceable subpoena or summons.
2. In the course of a review of our firm's practices under the authorization of a state or national licensing board.
3. In conjunction with a prospective purchase, sale, or merger of all or part of our practice (subject to confidentiality agreement or other precaution).
4. As a part of any actual or threatened legal action, only to the extent necessary and with reasonable precaution ensuring disclosed information does not become public record.

Confidentiality and Security of Nonpublic Personal Information

Except as otherwise described in this notice, we restrict access to nonpublic personal information about you to employees of our firm 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 the policies of our firm, applicable law, our Code of Professional Conduct, and non-disclosure agreements where appropriate.