



ABRAHAM I. HORWITZ, CPA



PRIVACY POLICY OF ABRAHAM I. HORWITZ, CPA

We are including this information to inform you of the privacy policy of this firm.

It has always been our policy to keep confidential all information that we collect in connection with your financial matters. Access to all nonpublic personal information is restricted to members of our firm who need to know that information in order to provide services to you. We collect nonpublic personal information about you from the following sources:

- Information we receive from you on tax preparation organizers, worksheets, Federal and State tax reporting forms, and from other documents we use in tax preparation or other financial and related services.
- Information about your transactions with us, our affiliates, and others.
- Information we may receive from outside agencies such as banks and brokerage houses.

We only disclose any nonpublic personal information about our clients or former clients, when permitted, required or approved by you in writing.

By signing our Engagement Letter you authorize us to:

- Comply with federal, state or local laws.
- Comply with national, state or local licensing rules.
- Disclose information in response to legal subpoenas.
- Disclose other items subsequently authorized by you in writing.
- Disclose information necessary to electronically prepare and/or electronically file your tax return, when applicable.
- Disclose information that indicates that you are our client, but without disclosing any financial or other personal information.

Please be advised that we maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

The firm may from time to time, and depending on the circumstances, use third-party service providers to assist in preparing your returns, but these preparers will not make substantive decisions concerning your return. We may share your tax return information with these service providers, but remain committed to maintaining the confidentiality and security of your information. The firm will remain responsible for the work provided by any such third-party service providers.

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In accordance with federal law, in no case will we disclose your tax return information, in any way that will identify you, to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.