

P. A. Moore & Associates

Philip A. Moore
Tax Practitioner,
Registered Representative*

303-979-7062
FAX **303-979-9058**

10222 West Ida Avenue, Patio 235
Littleton, Colorado 80127-2047
E-Mail: taxclients@ecentral.com

Comment: Tax professionals such as myself have ALWAYS regarded our client's tax information as personal and confidential and do not disclose any such information to third parties unless specifically requested by our clients. Tax Practitioners are precluded by our governing associations and/or professional societies rules of ethics from disclosing client information. In addition, the Internal Revenue Code prevents the disclosure, or use, of client information provided or collected for the purposes of tax return preparation, tax advice, or tax planning without the client's permission.

The privacy statement which appears below is drafted from recommended legal "mumbo jumbo" but modified slightly for my purposes. Unlike other privacy statements mine is simple and to the point.

All "financial institutions, tax preparers, and accountants that prepare income tax returns" are required to provide you with this "privacy statement" **annually** under the privacy disclosure regulation (16 CFR 313) from the Gramm-Leach-Bliley Act by the United States Federal Trade Commission.

Privacy Statement as required by the Federal Trade Commission

NOTE: In the text below the term "you" or "your" is also intended to include, if applicable, your spouse and your dependents, and/or any other persons name who is a member of your household, a relative, etc. which may appear on your tax return.

Definition: The term "Nonpublic" means any information not generally known to the public or available through normal public records. For example; your home address is "public information". Your bank account is "Nonpublic" information.

Your privacy is important to me; therefore, I have adopted the following privacy policy to fulfill my legal requirement to the protection of your privacy. I receive or collect nonpublic personal information about you from various sources, including the following:

- Information I receive in the course of my tax interviews with you regarding your income tax situation;
- Information I receive from you on applications, organizers, or by other means, such as your name, address, telephone number, Social Security number, dependents, income and other tax related data;
- Information from tax related documents you provide me that are required to process your tax return, such as Forms W-2, 1099R, 1099-INT, 1099-DIV, brokerage and/or stock or mutual fund transactions, etc.

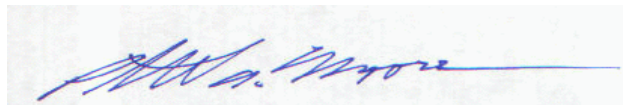
I do not ever disclose any nonpublic personal information about my clients, customers, or former clients or customers to anyone, except as requested by them or as required by law. In any such case your information will only be disclosed after receiving your written consent. I restrict access to nonpublic personal information about you to those persons or entities who need to know that data or information to provide products or services to you

I maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information. For example: I protect your information which is stored electronically on my computer by using "brand name" Internet "firewalls" ("hard" as built into my high speed DSL modem and using 128 key encryption, and "soft" as in the case of installed and updated versions of (a) Microsoft Windows Firewall and (b) commercial software firewalls. I also use "brand name" Internet security software such as and including anti-virus and anti-spyware. Whenever I make computer upgrades which result in removing and replacing hard disk drives, the old hard disk drives are taken to a facility where I personally watch the drives being destroyed in a metal chopper.

I protect your physical files and data by using locks on all entrances to my home and keeping files in a restricted location and restrict access to only myself and occasionally the assistance of my spouse to help file records. She understands and respects the needs of privacy.

I maintain the hard copies of the current tax year plus three prior years in secure files. I use the services of a commercial shredding service specializing in secure "on site" (they come to me) destruction of confidential information such as accounting and legal, etc. files and documents to destroy my old files and records on an annual basis.

If you have any questions about my Privacy Policy, please contact me.



Philip A. Moore

Updated January 2009
Current as of 1/1/2010

