

## NOTICE OF PRIVACY PRACTICES

Rothstein Kass and its affiliates have always been committed to maintaining client confidentiality. We appreciate this opportunity to clarify our privacy practices for you.

### **Types of Information We Obtain:**

Much of the nonpublic personal financial information about you that we obtain is provided by you or obtained by us with your authorization for the purpose of preparing your personal income tax returns as well as providing financial planning and consulting services.

### **Examples of Sources from which We Obtain Information:**

- **CLIENT INTERVIEWS, TAX RETURN ORGANIZERS, AND OTHER QUESTIONNAIRES:** To properly prepare your income tax return or provide financial planning and consulting services, we receive information from you. This information is collected from you in written form, by phone, online, by mail and in personal interviews and consultations conducted by us, as well as by information we collect from others with your authorization.
- **TRANSACTION INFORMATION:** This is information about your transactions with us and our affiliates, and includes information necessary for billing and payment for our income tax preparation, financial planning, and consulting services, as well as all correspondence between you and us. Transaction information would also include your payment history with us, billing records, and any collection effort engaged in by us for payment of services rendered to you.

### **Parties to Whom We Disclose Information:**

We do not disclose any nonpublic personal financial information about our clients or former clients to our affiliates or to nonaffiliated third parties except as permitted by law and by the Code of Professional Conduct of the New Jersey, New York, California, Colorado, Texas, or other state societies of Certified Public Accountants (State Societies), applicable State Boards of Accountancy, and the American Institute of Certified Public Accountants (AICPA). Nonpublic personal financial information about you and our former clients may be disclosed to both our affiliates and nonaffiliated third parties as permitted by law, and by our Code of Professional Conduct as follows:

1. Complying with a validly issued and enforceable subpoena or summons.
2. In the course of a review of our firm's practices under authorization of the New Jersey State Board of Accountancy, the New York State Board for Public Accountancy, the California Board of Accountancy, the Colorado Board of Accountancy, the Texas State Board of Public Accountancy, or other state boards of accountancy.
3. Initiating a complaint or responding to an inquiry made by the Professional Conduct Committee of the State Societies, the ethics division or trial board of the AICPA, or duly constituted investigative or disciplinary body of a State Board of Accountancy or another State CPA Society.

4. A review of a professional practice in conjunction with a prospective purchase, sale, or merger of all or part of our practice, provided that we take appropriate precautions (for example, through a written confidentiality agreement) so the prospective purchaser does not disclose information obtained in the course of the review.
5. Participating in actual or threatened legal proceedings or alternative dispute resolution proceedings either initiated by or against us, provided we disclose only the information necessary to file, pursue, or defend against the lawsuit, and take reasonable precautions to ensure that the information disclosed does not become a matter of public record.
6. Providing information to affiliates of the firm and nonaffiliated third parties who perform services or functions for us pursuant to a contractual agreement which prohibits the third party or affiliate from disclosing or using the information other than for the purposes for which the information was disclosed: for example, using an outside service bureau to process clients' tax returns, or using a records-retention agency to store clients' records.

#### **General Restrictions on Disclosure of Nonpublic Personal Financial Information to Affiliates and Nonaffiliated Third Parties**

As tax preparers, we are prohibited by Internal Revenue Code Section 7216 from disclosing your income tax return information without your consent, other than for the specific purpose of preparing, assisting in preparing or obtaining and providing services in connection with the preparation of an income tax return for you. Furthermore, as a member of the State Societies engaged in income tax preparation, we are generally prohibited from disclosing confidential client information about you to affiliates and nonaffiliated third parties without your specific consent. (See exceptions under heading "Parties to Whom We Disclose Information").

#### **Confidentiality and Security of Nonpublic Personal Financial Information**

We restrict access to nonpublic personal financial information about you to those employees 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 our employee code of conduct, applicable law, our Code of Professional Conduct, and nondisclosure agreements where appropriate. Employees disclose this information to nonaffiliated third parties only as authorized by you or for a specific business purpose. We also maintain physical, electronic, and procedural safeguards in compliance with applicable laws and regulations to guard your nonpublic personal financial information.

This notice is being provided on behalf of the following companies:

Rothstein, Kass & Company, P.C., a New Jersey Professional Corporation  
Rothstein, Kass & Company, a New York Professional Corporation  
Rothstein, Kass & Company, P.C., a California Professional Corporation  
Rothstein, Kass & Company, LLP, a California Limited Liability Partnership  
Rothstein, Kass & Company, PLLC, a Texas Professional Limited Liability Company  
Rothstein, Kass & Company (Cayman) Certified Public Accountants, a Cayman Islands Partnership  
RK Risk Management, LLC, a New Jersey Limited Liability Company  
RK Systems Solutions, Inc., a New Jersey Corporation  
RK Executive Search, LLC, a New Jersey Limited Liability Company  
Rothstein Kass Executive Search, LLC, a New York Limited Liability Company