Privacy Notice

At [CPA Firm] (“CPA”), We take your privacy very seriously. Please read this privacy notice carefully as it contains important information on who we are, how and why we collect, store, use, and share your personal information. It also explains your rights in relation to your personal information and how to contact us or supervisory authorities in the event you have a complaint.

We collect, use and are responsible for certain personal information about you. When we do so we are subject to various laws in the United States and the General Data Protection Regulation which applies across the European Union (including in the United Kingdom), and we are responsible as “controller” of that personal information for the purposes of those laws.

1. Key Terms. It would be helpful to start by explaining some key terms used in this notice:

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| We, us, our | [CPA Firm] |
| Personal information | Any information relating to an identified or identifiable individual |

1. Personal Information We Collect About You. We may collect and use the following personal information that identifies, relates to, describes, is reasonable capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular consumer or household:

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| **Categories of Personal Information** | **Types of Personal Information Collected** |
| Information that identifies, relates to, describes, or is capable of being associated with, a particular individual | Name, signature, social security number, address, telephone number, passport number, driver’s license or state identification card number, insurance policy number, education, employment, employment history, bank account number, credit card number, debit card number, or any other financial information, medical information, or health insurance information |
| Characteristics of protected classifications under California or federal law. | Race, color, sex, age, religion, national origin, disability, citizenship status, and genetic information |
| Commercial information | Records of personal property, products or services purchased, obtained, or considered, or other purchasing or consuming histories or tendencies |
| Biometric information | None |
| Internet or other electronic network activity information | Browsing history, search history, and information regarding a consumer’s interaction with an Internet Web site, application, or advertisement |
| Geolocation data | None |
| Audio, electronic, visual, thermal, olfactory, or similar information | None |
| Professional or employment-related information | Job title, employer, practice area or industry focus, compensation and benefits information |
| Education information, defined as information that is not publicly available personally identifiable information as defined in the Family Educational Rights and Privacy Act (FERPA) | None |
| Inferences drawn from any of the information identified above to create a profile about a consumer reflecting the consumer’s preferences, characteristics, psychological trends, predispositions, behavior, attitudes, intelligence, abilities, and aptitudes | None |

This personal information is required to provide services to you. If you do not provide personal information we ask for, it may delay or prevent us from providing services to you.

1. How Your Personal Information is Collected. We collect most of this personal information directly from you—in person, by telephone, or email. However, we may also collect information from cookies on our website.
2. Cookies and Other Tracking Technologies To ensure our website works correctly, we may at times place a small piece of data known as a cookie on your computer or mobile device. A cookie is a text file stored by a web server on a computer or mobile device. The content of a cookie can be retrieved or read only by the server that creates the cookie. The text in a cookie often consists of identifiers, site names, and some numbers and characters. Cookies are unique to the browsers or mobile applications you use and enable websites to store data such as your preferences or items in your shopping cart.

Like many other websites or Internet service providers, [CPA Firm] uses cookies to improve user experience. Session cookies are deleted after each visit, while persistent cookies remain in place across multiple visits. Cookies allow websites to remember your settings such as language, font size on your computer or mobile device, or other browser preferences. This means that a user does not need to reset preferences for every visit. On the contrary, if cookies are not used, websites will treat you as a new visitor every time you load a web page. For example, if you are redirected to another web page from a website you are already logged in to and then return to the original website, it will not recognize you and you must log in again.

[CPA Firm] will not use cookies for any purposes not stated in this policy. You can manage or delete cookies based on your own preferences. For details, visit <https://www.allaboutcookies.org/>. You can clear all the cookies stored on your computer, and most web browsers provide the option of blocking cookies. However, by doing so, you have to change the user settings every time you visit our website.

For easy access, here are links on how to manage cookies from some of the more popular browsers: [Firefox](https://support.mozilla.org/en-US/kb/enable-and-disable-cookies-website-preferences), [Google Chrome](https://support.google.com/chrome/answer/95647?co=GENIE.Platform%3DDesktop&hl=en), [Internet Explorer](https://support.microsoft.com/en-gb/help/17442/windows-internet-explorer-delete-manage-cookies), [Safari](https://support.apple.com/en-gb/HT201265). In addition, third party tools enable you to search for and opt-out of some of these devices, such as the Ghostery browser plug-in available at [https://www.ghostery.com](https://www.ghostery.com/). Further, you can learn more about your choices regarding certain kinds of Online Advertising at aboutads.com and also at [http://optout.networkadvertising.org](http://optout.networkadvertising.org/), which are two different ad industry programs that offer the ability to opt-out of certain types of tracking and ad targeting.

These third-party tools and programs are meant to be informational and to help you manage cookies, but we can’t verify that the statements made are necessarily complete or accurate, or that the tools offered by third parties will be effective.

In addition to cookies, we may also use other similar technologies on our websites such as web beacons and pixel tags. For example, when you receive an email from [CPA Firm], it may contain a click-through URL that links to a [CPA Firm] web page. If you click the link, [CPA Firm] will track your visit to help us learn about your preferences for products and services and improve our customer service. A web beacon is a transparent graphic image embedded in a website or in an email. We use pixel tags in emails to find out whether an email has been opened. You can unsubscribe from the [CPA Firm] mailing list at any time if you do not want to be tracked in this manner.

1. How and Why We Use Your Personal Information.We use your personal information for permissible reasons under the law, including:

* To comply with our legal and regulatory obligations;
* For the performance of our contract with or service to you or to take steps at your request before entering into a contract;
* For our legitimate interests or those of a third party; or
* Where you have given consent.

A legitimate interest is when we have a business or commercial reason to use your information, so long as this is not overridden by your own rights and interests.

The table below explains what we use (process) your personal information for and our reasons for doing so:

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| --- | --- |
| **What we use your personal information for** | **Our reasons** |
| To provide services to you | For the performance of our contract with or services to you or to take steps at your request before entering into a contract |
| To prevent and detect fraud against you or [CPA Firm] | For our legitimate interests or those of a third party, i.e. to minimize fraud that could be damaging for us and for you |
| Processing necessary to comply with professional, legal and regulatory obligations that apply to our business | To comply with our legal and regulatory obligations |
| Gathering and providing information required by or relating to audits, enquiries or investigations by regulatory bodies | To comply with our legal and regulatory obligations |
| Ensuring business policies are adhered to, e.g. policies covering security and internet use | For our legitimate interests or those of a third party, i.e. to make sure we are following our own internal procedures so we can deliver the best service to you |
| Operational reasons, such as improving efficiency, training and quality control | For our legitimate interests or those of a third party, i.e. to be as efficient as we can so we can deliver the best service for you at the best price |
| Ensuring the confidentiality of commercially sensitive information | For our legitimate interests or those of a third party, i.e. to protect trade secrets and other commercially valuable information  To comply with our legal and regulatory obligations |
| Statistical analysis to help us manage our business | For our legitimate interests or those of a third party, i.e. to be as efficient as we can so we can deliver the best service for you at the best price |
| Preventing unauthorized access and modifications to systems | For our legitimate interests or those of a third party, i.e. to prevent and detect criminal activity that could be damaging for us and for you  To comply with our legal and regulatory obligations |
| Updating client records | For the performance of our contract with you or to take steps at your request before entering into a contract  To comply with our legal and regulatory obligations  For our legitimate interests or those of a third party, e.g. making sure that we can keep in touch with our clients about existing orders and new products |
| Statutory returns | To comply with our legal and regulatory obligations |
| Ensuring safe working practices, staff administration and assessments | To comply with our legal and regulatory obligations  For our legitimate interests or those of a third party, e.g. to make sure we are following our own internal procedures and working efficiently so we can deliver the best service to you |
| Marketing our services to existing and former clients | For our legitimate interests or those of a third party, i.e. to promote our business to existing and former clients |

1. Promotional Communications. We may use your personal information to send you updates by one or more methods including: email, text message, telephone or mail, about our services including exclusive offers, promotions or new products or services.

We have a legitimate interest in processing your personal information for promotional purposes (see above “How and why we use your personal information”). This means we do not usually need your consent to send you promotional communications. However, where consent is needed, we will ask for this consent separately and clearly.

We do not sell or share your personal information with other organizations outside [CPA Firm] for marketing purposes.

You have the right to opt out of receiving promotional communications at any time by:

* Contacting us at [Email]; or
* Using the “unsubscribe” link in emails.

We may ask you to confirm or update your marketing preferences if you instruct us to provide additional services in the future, or if there are changes in the law, regulation, or the structure of our business.

1. Who We Share Your Personal Information With. We may share your personal information with:

* Service providers we use to help deliver our services to you, such as payment service providers, online document hosting and/or electronic delivery systems, and mail and package delivery service providers;
* Other third parties we use to help us run our business, such as marketing agencies or website hosts;
* Third parties approved by you, including social media sites you choose to link your account to or third-party payment providers; and
* Credit reporting agencies;

We evaluate our service providers to ensure they take appropriate measures to protect your personal information. We also impose contractual obligations on service providers so they can only use your personal information to provide services to us and to you. We may also share personal information with external auditors in relation to accreditation and the audit of our accounts.

We may disclose and exchange information with law enforcement agencies and regulatory bodies to comply with our legal and regulatory obligations.

We may also need to share some personal information with other parties, such as potential buyers of some or all of our business or during a re-structuring. We will typically anonymize information, but this may not always be possible. The recipient of the information will be bound by confidentiality obligations.

We will not share your personal information with any other third party.

1. Personal Information We Disclosed for a Business Purpose.In the preceding 12 months, we have disclosed for a business purpose to one or more third parties the following categories of personal information that identifies, relates to, describes, is capable of being associated with, or could reasonably be linked, directly or indirectly, with a particular consumer or household:

* Identifiers (e.g., a real name, alias, postal address, unique personal identifier, online identifier, Internet Protocol address, email address, account name, social security number, driver’s license number, passport number, or other similar identifiers);
* Information that identifies, relates to, describes, or is capable of being associated with, a particular individual, including, but not limited to, his or her name, signature, social security number, physical characteristics or description, address, telephone number, passport number, driver’s license or state identification card number, insurance policy number, education, employment, employment history, bank account number, credit card number, debit card number, or any other financial information, medical information, or health insurance information;
* Characteristics of protected classifications under California or other applicable state or federal law;
* Commercial information (e.g., records of personal property, products or services purchased, obtained, or considered, or other purchasing or consuming histories or tendencies);
* Internet or other electronic network activity information (e.g., browsing history, search history, and information regarding a consumer’s interaction with an Internet Web site, application, or advertisement);
* Professional or employment-related information;

1. Where Your Personal Information is Held.Information may be held at our office, third party agencies, service providers, representatives and agents as described above (see above: “Who We Share Your Personal Information with”).
2. How Long Your Personal Information Will Be Kept. We will keep your personal information while you have an account with us or while we are providing services to you. Thereafter, we will keep your personal information for as long as is necessary:

* To respond to any questions, complaints or claims made by you or on your behalf;
* To show that we treated you fairly; or
* To keep records required by law.

We will not retain your personal information for longer than necessary for the purposes set out in this notice. Different retention periods apply for different types of personal information according to retention periods specified in our Written Information Security Plan.

When it is no longer necessary to retain your personal information, we will delete or anonymize it.

1. Transferring Your Personal Information Out of the EEA.To deliver services to you, it may become necessary for us to share your personal information outside the European Economic Area (EEA), e.g.:

* With our office outside the EEA
* With your and our service providers located outside the EEA;
* If you are based outside the EEA;

These transfers are subject to special rules under European and UK data protection law.

Non-EEA countries do not have the same data protection laws as the United Kingdom and EEA. Wherever your personal information is transferred, stored or processed by us, we will take reasonable steps to safeguard the privacy of your personal information. These steps may include implementing standard contractual clauses where recognized by law, obtaining your consent, or other lawful means of transferring personal information.

1. Your Rights Under the GDPR.

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| Right to Access | The right to be provided with a copy of your personal information (the right of access) |
| Right to Rectification | The right to require us to correct any mistakes in your personal information |
| Right to be Forgotten | The right to require us to delete your personal information—in certain situations |
| Right to Restriction of Processing | The right to require us to restrict processing of your personal information—in certain circumstances, e.g., if you contest the accuracy of the data |
| Right to Data Portability | The right to receive the personal information you provided to us, in a structured, commonly used and machine-readable format and/or transmit that data to a third party—in certain situations |
| Right to Object | The right to object:   * at any time to your personal information being processed for direct marketing (including profiling); * in certain other situations to our continued processing of your personal information, e.g. processing carried out for the purpose of our legitimate interests. |
| Right Not to be Subject to Automated Individual Decision-Making | The right not to be subject to a decision based solely on automated processing (including profiling) that produces legal effects concerning you or similarly significantly affects you |

For further information on each of those rights, including the circumstances in which they apply, see the guidance from the UK Information Commissioner's Office (ICO) on individual rights under the General Data Protection Regulation.

1. How to Exercise Your Rights. If you would like to exercise any of your rights as described in this Privacy Notice, please:

* Call us, toll-free, at [Phone #]; or
* Email us at [Email].

Please note that you may only make a CCPA-related data access or data portability disclosure request twice within a 12-month period.

If you choose to contact directly by email/phone, you will need to provide us with:

* Enough information to identify you (e.g., your full name, address and client or matter reference number);
* Proof of your identity and address (e.g., a copy of your driving license or passport and a recent utility or credit card bill); and
* A description of what right you want to exercise and the information to which your request relates.

We are not obligated to make a data access or data portability disclosure if we cannot verify that the person making the request is the person about whom we collected information or is someone authorized to act on such person’s behalf.

Any personal information we collect from you to verify your identity in connection with you request will be used solely for the purposes of verification.

1. How to File a GDPR Complaint. We hope that we can resolve any query or concern you raise about our use of your information.

The General Data Protection Regulation also gives you right to lodge a complaint with the Data Protection Supervisory Authority in the European Union (or European Economic Area) state where you work, normally live, or where any alleged infringement of data protection laws occurred or, for UK residents, with the UK Information Commissioner’s Office: <https://ico.org.uk/for-the-public>.

1. Changes to This Privacy Notice.This privacy notice was published on [Date], and last updated on [Date].

We may change this privacy notice from time to time–when we do, we will inform you via our website by indicating the date it was last revised.

1. How to Contact Us.Please contact us by post, email or telephone if you have any questions about this privacy notice or the information we hold about you.

Our contact details are shown below:

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| Our contact details: CPA Firm |
| Address |
| Email |
| Phone # |

1. Do You Need Extra Help?If you would like this notice in another format (for example: audio, large print, braille) please contact us (see “How to contact us” above).