

MELISSA M. WETZEL, CPA, P.C.

**P.O. Box 990, 301 West Main Street, Emmitsburg, Maryland 21727
(301) 447-3797 FAX: (301) 447-3755**

PRIVACY POLICY

As always, it is the policy of Melissa M. Wetzel, CPA, PC to keep all information that we collect from you confidential from all sources. We restrict access to all nonpublic business information about your company to members of our firm who need to know that information to provide services to you. We do collect nonpublic business information about you from the following sources:

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

We do not disclose any nonpublic business information about our clients or former clients, except as permitted, required or approved by you in writing as listed below:

- 1) Requirements to comply with Federal, State, and Local law.
- 2) Requirements to comply with National, State, and Local licensing boards.
- 3) Requirements to disclose information in response to legal subpoenas.
- 4) Items you permit or request us to disclose, as authorized by you in writing (we have a consent form available for you to sign).

RETENTION POLICY

In accordance with our firm's current document retention policy, we will retain our work papers and your tax returns for your engagement for seven years. All of your original records have been returned to you in this packet with a copy of your tax return. Additional copies are available upon request for an additional fee. It is agreed and understood that in connection with the performance of this engagement by Melissa M. Wetzel, CPA, that the work papers prepared by us shall remain the property of Melissa M. Wetzel, CPA, PC.