BIG TREES TAXES
TAX PREPARATION • TAX PLANNING • IRS REPRESENTATION
ROOTED IN OUR COMMUNITY
*One Calaveras County Client at a Time*

# PRIVACY POLICY FOR BIG TREES TAXES

**Effective Date: October 14, 2026**

This document reflects the Privacy Policy for Big Trees Taxes, Inc., a California corporation (hereinafter "Big Trees Taxes"). At Big Trees Taxes, we respect your privacy and are committed to protecting your nonpublic personal information (NPI) and personally identifiable information (PII). This Privacy Policy explains what information we collect, how we use it, how we protect it, and our strict commitment regarding third-party sharing.

This policy is designed to comply with the Federal Trade Commission (FTC) Privacy and Safeguards Rules under the Gramm-Leach-Bliley Act (GLBA), IRS Publication 4557 standards, Internal Revenue Code (IRC) Section 7216, and mobile wireless carrier A2P 10DLC compliance guidelines.

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## 1. **STRICT NO-SHARE AND NO-SELL POLICY**

Big Trees Taxes will not share, sell, rent, or disclose your consumer information (including your name, email address, and phone number) to third parties or affiliates for marketing, lead generation, or promotional purposes under any circumstances. Your data is collected solely for the fulfillment of the professional tax, bookkeeping, payroll, and financial services you engage us to perform.

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## 2. **MOBILE COMMUNICATION & SMS DATA PRIVACY**

As part of our services, we may send you administrative text messages (SMS), such as appointment reminders, document requests, and processing updates.

- **Opt-In:** By providing your mobile telephone number, you consent to receive text messages from Big Trees Taxes.
- **Strict SMS Privacy: No mobile information or SMS opt-in data will be shared with third parties, affiliates, or partners for marketing or promotional purposes.**
- **Opt-Out:** You can opt out of receiving text messages at any time by replying "STOP" to any message you receive from us.

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## 3. **INFORMATION WE COLLECT**

In connection with preparing your tax returns, managing your bookkeeping, or administering payroll services, we collect nonpublic personal information about you from the following sources:

- **Information you provide** on tax organizers, worksheets, federal/state forms, or through our secure client portals (e.g., Social Security Numbers, Employer Identification Numbers, bank account/routing numbers, phone numbers, employee rosters, and wage statements).
- **Information about your transactions** with us or others (e.g., general ledgers, payment histories, invoice details, and tax calculations).
- **Information we receive** from third-party verifications or financial institutions if explicitly authorized by you to sync with your bookkeeping or payroll profiles.

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## 4. **HOW WE USE YOUR INFORMATION**

We use the personal information you provide strictly to:

- Prepare and file your federal, state, or local tax returns.
- Manage business bookkeeping, compile financial statements, and execute payroll administration (including direct deposits and payroll tax compliance).
- Communicate with you regarding appointments, missing documentation, or tax questions via secure portal, email, or SMS text messaging.
- Process payments for services rendered.

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## 5. **COMPLIANCE WITH IRC SECTION 7216**

Pursuant to Internal Revenue Code Section 7216, we are prohibited from disclosing or using your tax return information for any purpose other than preparing, or assisting in preparing, your tax return, unless we obtain your explicit, written consent or are otherwise required by law. We do not request consents to use your tax information for third-party marketing, cross-selling, or affiliate lead-generation purposes.

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## 6. **PERMITTED DISCLOSURES**

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as permitted or required by law. Permitted disclosures include:

- Filing tax returns and payroll reports with the IRS and state/local tax authorities electronically.
- Complying with a validly issued subpoena, court order, or regulatory inquiry.
- Sharing information with trusted tax, bookkeeping, and payroll software vendor systems under strict contractual agreements that mirror our data security protocols.

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## 7. **HOW WE PROTECT AND SAFEGUARD YOUR DATA**

In accordance with IRS Publication 4557 and the FTC Safeguards Rule, we maintain a comprehensive, Written Information Security Plan (WISP) that implements physical, electronic, and procedural safeguards to protect your personal data:

- **Encryption:** We use 256-bit encryption for all data at rest and in transit (including secure electronic file transfers and cloud portal portals).
- **Multi-Factor Authentication (MFA):** Access to all financial platforms, software tools, tax preparation systems, and communication databases requires multi-factor authentication.
- **Network Security:** Our systems utilize monitored hardware firewalls, updated malware/antivirus systems, and hidden, secure networks.
- **Disposal:** Paper documents are securely shredded on-site, and electronic records are permanently deleted using secure data destruction techniques.

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## 8. **CHANGES TO THIS POLICY**

We reserve the right to amend this Privacy Policy at any time to remain compliant with changing IRS, FTC, or state regulatory frameworks. If any material changes are made regarding data usage, we will notify you immediately.

## 9. **CONTACT US**

If you have any questions or concerns regarding this Privacy Policy or our data safety safeguards, please contact us at:

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