
WINDHAM SOLUTIONS

STEVE M. WINDHAM, LLM, MBA, EA

Accounting & Taxation | Consulting | Education | Field Inspections | Photography

PRIVACY POLICY, SECURITY POLICY, AND US TREASURY CIRCULAR 230 NOTICE (UPDATED 02/03/2019)

Your personal and financial privacy is very important to me. Please take a few moments to review my Privacy Policy, Security Policy, and US Treasury Circular 230 Notice. I am committed to ensuring your privacy, and these policies apply even if you are no longer a client. Accordingly, I employ various electronic, physical, and procedural safeguards.

PRIVACY POLICY

The Financial Modernization Act of 1999, also known as the “Gramm-Leach Bliley Act” includes provisions to protect consumers’ personal financial information. Under the Financial Privacy Rule, firms that deal with client’s financial information are required to give their customers a copy of their Privacy Policy on an annual basis. In compliance with the Gramm-Leach Bliley Act, I do not disclose your personal or financial information to anyone, except as permitted and/or required by law, or approved by you in writing. Depending on the scope of our engagement, I may collect nonpublic information about you from a variety of sources. This information is used solely for the purpose of our engagement and it is safeguarded as outlined in my Security Policy.

SECURITY POLICY

Numerous steps and safeguards have been implemented to ensure the security of your personal and financial records. My computer equipment is password protected and stored in a locked facility. Data backups are done on a regular basis. All discarded documents that contain any client information are shredded and then recycled. All facsimile and email communications contain a confidentiality notice prohibiting unintentional third parties from using or disseminating the information. My tax software provider for e-filing is on a secure server, as are the US Treasury, IRS, and state tax authorities.

I do not outsource my work to other companies. All associates and employees who may be employed by my firm are known personally by me. Unless explicitly stated, all work is done in-house. Certain work, such as email hosting and tax e-filing, is performed by vendors who have demonstrated a commitment to privacy and security.

Should you have any questions or concerns regarding your privacy or the security of your personal or financial data, please feel free to contact me.

UNITED STATES TREASURY DEPARTMENT CIRCULAR 230 NOTICE

Licensed tax professionals are governed by US Treasury Department Circular No. 230 (Rev. 6-2014) which requires that all facts and circumstances pertinent to specific tax situations are to be considered in an engagement. For more information, please visit: <https://www.irs.gov/pub/irs-pdf/pcir230.pdf>.

Telephone & Text Message: 707.635.3325 | Facsimile: 707.736.8392 | Skype: steve.m.windham

Mailing Address: Post Office Box 403 | Elmira, California 95625

Email: STEVE@WINDHAMSOLUTIONS.COM | Web: WWW.WINDHAMSOLUTIONS.COM | Blog: [HTTPS://STEEVWINDHAM.COM](https://STEEVWINDHAM.COM)

ENROLLED TO PRACTICE BEFORE THE INTERNAL REVENUE SERVICE; ENROLLED AGENT: 91088. CTEC REGISTERED AND BONDED TAX PREPARER: A118869.
INTERNAL REVENUE SERVICE AUTHORIZED E-FILE PROVIDER. UNITED STATES TREASURY BANK SECRECY ACT (BSA) REGISTERED E-FILE PROVIDER.
CREDENTIALLED BY THE CALIFORNIA COMMISSION ON TEACHER CREDENTIALING; ADULT EDUCATION: BOOKKEEPING AND ACCOUNTING, BUSINESS MANAGEMENT, COMMERCIAL PHOTOGRAPHY, COMPUTER APPLICATIONS, COMPUTER PROGRAMMING, COMPUTER SYSTEMS OPERATION, COMPUTER TECHNOLOGY, CONSUMER EDUCATION, ELEMENTARY AND SECONDARY BASIC SKILLS, ENGLISH AS A SECOND LANGUAGE, FINANCIAL SERVICES, FINE ARTS, FRENCH, INFORMATION PROCESSING/KEYBOARDING, LAW ENFORCEMENT OCCUPATIONS, OFFICE OCCUPATIONS, SMALL BUSINESS OWNERSHIP/MANAGEMENT, SOCIAL SCIENCES, AND 30-DAY SUBSTITUTE PERMIT; CREDENTIAL: 140145652.
CREDENTIALLED BY THE CALIFORNIA COMMISSION ON TEACHER CREDENTIALING; CAREER TECHNICAL EDUCATION: BUSINESS AND FINANCE; CREDENTIAL: 160173536.
NATIONAL FEDERATION OF STATE HIGH SCHOOL ASSOCIATIONS (NFHS); LEVELS 1 & 2 ACCREDITED & CERTIFIED INTERSCHOLASTIC COACH: TRACK & FIELD.
CALIFORNIA PROPERTY & CASUALTY INSURANCE BROKER-AGENT: 0E84580. FCC HAM GENERAL: KJ6TQC.

WINDHAM SOLUTIONS

PLEASE REVIEW YOUR TAX RETURN(S)

Please carefully review your tax return(s). You are responsible for examining your tax return(s) for any possible errors and/or omissions before signing and filing your tax return(s). The burden of proving facts reported on your tax return(s) rests with you, the taxpayer. Should you have any questions please contact us immediately.

RECORD RETENTION REQUIREMENTS

Please remember that it is your responsibility as the taxpayer to maintain your tax records and information. It is important that you keep your tax returns and support documents, especially W-2s and 1099s, in a safe place. We cannot guarantee that we will keep copies of your support documents due to space constraints. We do retain copies of tax returns for a minimum of four (4) years. A fee will be charged for replacement copies of current and prior year tax returns.

Tax returns are subject to audits and adjustments by the taxing authorities, which may result in additional assessments of tax, interest, and penalties. Please remember that in most, but not all, instances the statute of limitations for a tax audit is three (3) years for Federal income tax returns and four (4) years for state income tax returns. It is important to retain your income tax records for a minimum of four (4) years.

Other types of tax records may require longer retention periods.

PAYMENT OF ESTIMATED TAXES

There is no penalty for failure to pay Federal estimated tax for an individual whose Federal tax liability for the year, after credit for withheld taxes, is less than \$1,000. Also, a U.S. citizen or resident need not pay Federal estimated tax if they had no tax liability for the preceding tax year, provided such year was a 12-month period. For more information, please visit:

<https://www.irs.gov/businesses/small-businesses-self-employed/estimated-taxes>.

California has similar requirements for estimated tax payments, although the threshold for filing California estimated taxes is \$500 (\$250 if married/RDP filing separately). For more information, please visit:

<https://www.ftb.ca.gov/individuals/faq/ivr/208.shtml>.

Individuals who do not qualify for the above exemptions should consult with us about making estimated tax payments. Also, if your tax situation has materially changed from the last tax year it may also be necessary to make estimated payments to avoid estimated tax penalties. Please call should you have any questions.

PRIVACY AND SECURITY POLICIES

Please visit www.windhamsolutions.com to view our privacy policy and security policies.