

**PRIVACY POLICY
OF
JOHNSON, MURPHEY & WRIGHT, P.C.**

Your privacy is important to us.

At JOHNSON, MURPHEY & WRIGHT, P.C., we are committed to your privacy and retaining your trust. We respect your right to keep your personal information confidential and to avoid unwanted solicitations. Please read this to learn how to handle your personal information.

Types of Information we collect: We collect nonpublic personal information about you that is provided by you or obtained by us with your authorization to prepare your personal income tax returns.

Examples of sources from which we collect information:

- **CLIENT INTERVIEWS AND TAX RETURN ORGANIZERS.** To properly prepare your income tax return, we receive information from you to complete your tax return. This information is collected from you in written form, by phone, on line, 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 includes information necessary for billing and payment for our income tax preparation, 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 information about our clients or former clients to our affiliates or to nonaffiliated third parties except as permitted by law and Ethics Rulings of the American Institute of Certified Public Accountants (AICPA). Nonpublic Personal Information about you and our former clients may be disclosed to nonaffiliated third parties as permitted by law and Ethics Rulings of the AICPA, 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 the American Institute of Certified Public Accountants (AICPA), the Tennessee Society of Certified Public Accountants (TSCPA) or Tennessee State Board of Accountancy authorization.
3. Initiating a complaint or responding to any inquiry made by an ethics committee of the TSCPA, the ethics division or trial board of AICPA or duly constituted investigative or disciplinary body of another State CPA Society or Board of Accountancy.
4. 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.
5. Providing information to nonaffiliated third parties who perform services or functions for us pursuant to a contractual agreement which prohibits the third party 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 client's tax returns, or, using a records-retention agency to store client's records.

General Restrictions on Disclosure of Nonpublic Personal 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.

Confidentiality and Security of Nonpublic Personal Information: We restrict access to Nonpublic Personal 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 and nondisclosure agreements where appropriate. We also maintain physical, electronic, and procedural safeguards in compliance with applicable laws and regulations to guard your Nonpublic Personal Information.