

Integrity in Tax & Accounting, LLC ~ Tina M. Kleckner EA, CAA

Individuals – Businesses – Estates/Trusts

Tax – Payroll – bookkeeping

920-277-2991

Privacy Policy Statement of
Integrity in Tax & Accounting, LLC
Regarding Affordable Care Act (ObamaCare)
Internal Revenue Code §7216 Affordable Care Act
Effective Since 1977

Integrity in Tax & Accounting, LLC adheres to the following Internal Revenue Code §7216 Regarding the Affordable Care Act.

Internal Revenue Code 7216 is a criminal provision enacted by the U.S. Congress in 1971, that except as provided in regulations, prohibits tax return preparers from knowingly or recklessly disclosing tax return information or using tax return information for a purpose other than preparing or assisting in preparing, an income tax return. This provision applies to tax return preparers who also offer services and education related to the Affordable Care Act. Violators are subject to a \$1,000 fine or a year in prison, or both.

The regulations under §7216, which are found at Treas. Reg. §§301.7216-1 to 301.7216-3 were substantially revised in 2008. On Jan. 4, 2010, proposed and temporary regulations were published that described three circumstances when tax return information may be disclosed or used without taxpayer consent. These regulation were issued ass final regulations effective on Dec. 28, 2012.

In addition to criminal penalties, a civil penalty of \$250 for each unauthorized disclosure or use of tax return information by a tax return preparer is imposed by Section 6713. The total amount imposed on any person under §6713 shall not exceed \$10,000 in any calendar year.

Integrity in Tax & Accounting, LLC restricts access to your public and nonpublic personal information, including your account information, to those employees and partnered companies who need to know that information to provide products and/or services requested by you.

Integrity in Tax & Accounting, LLC maintains physical, electronic, and procedural safeguards that comply with the federal standards to guard your nonpublic personal information.

We know that you have confidence in our ability to perform the services requested by you. Equally important to us is your confidence in knowing that all your personal information is safe.

Please contact us at 920-277-2991 if you have any questions or concerns regarding our policy.