

OHR TAX GROUP PRIVACY POLICY

The website located at www.ohrtaxgroup.com (the “Site”) is operated by Ohiorain Tax Service, LLC d/b/a OHR Tax Group (“Company”, “OHR”, “us”, “our”, and “we”), a tax preparation, tax advisory, and bookkeeping firm located in Columbus, Ohio. This Privacy Policy (this “Policy”) describes the personal information we collect, use, disclose, retain, and protect in connection with the Site, our client portal, and the professional services we provide.

BY ACCESSING OR USING THE SITE, YOU ACKNOWLEDGE THAT YOU HAVE READ AND UNDERSTOOD THIS POLICY. CERTAIN OF OUR SERVICES ARE SUBJECT TO ADDITIONAL AGREEMENTS, CONSENTS, AND NOTICES, WHICH WILL BE PROVIDED TO YOU SEPARATELY AND ARE INCORPORATED BY REFERENCE INTO THIS POLICY.

PLEASE BE AWARE THAT SECTION 4 CONTAINS PROVISIONS GOVERNING OUR HANDLING OF TAX RETURN INFORMATION. AMONG OTHER THINGS, SECTION 4 DESCRIBES RESTRICTIONS IMPOSED BY INTERNAL REVENUE CODE SECTION 7216 AND THE GRAMM-LEACH-BLILEY ACT. PLEASE READ SECTION 4 CAREFULLY.

PLEASE BE AWARE THAT SECTION 9 DESCRIBES HOW TO TRANSMIT SENSITIVE DOCUMENTS TO US SECURELY. DO NOT SEND SOCIAL SECURITY NUMBERS, TAXPAYER IDENTIFICATION NUMBERS, OR TAX DOCUMENTS TO US BY UNENCRYPTED EMAIL.

1. SCOPE AND APPLICATION

1.1 Scope. This Policy applies to individuals who visit or interact with the Site, contact us or request information about our services, engage us to provide tax preparation, tax advisory, or bookkeeping services, or otherwise interact or do business with us. The meaning of “personal information” may vary based on your state of residence; in this Policy, it means any information that can reasonably be used to identify an individual.

1.2 Client Agreements Control. If you are a client of OHR, your engagement letter and any consent forms you have signed with us contain additional terms governing your tax return information. In the event of a conflict between this Policy and those documents, those documents control. We may also provide additional privacy notices at the point at which we collect your personal information.

1.3 Exclusions. This Policy does not apply to (a) information collected from or about job applicants in connection with their application for employment, (b) information collected by third parties whose websites are linked from the Site, or (c) information collected by any means unrelated to the Site or to our provision of professional services.

2. INFORMATION WE COLLECT

2.1 Information You Provide Directly. When you complete a contact, consultation, or quote request form, subscribe to our communications, book an appointment, or otherwise communicate with us, we collect the information you choose to provide, which may include your name, email address, telephone number, mailing address, business name, and the contents of your message and any attachments.

2.2 Client and Tax Return Information. In order to prepare returns and maintain books and records, we collect Social Security numbers and taxpayer identification numbers, income reporting documents (including Forms W-2, 1099, and K-1), financial statements, bank and brokerage records, prior-year returns, business books and records, dependent information, and other documents and information provided by you or by your authorized representatives.

2.3 Payment Information. Payments are processed by a third-party payment processor. Payment card numbers are handled by that processor in accordance with its own terms and are not stored on our systems.

2.4 Information Collected Automatically. When you visit the Site, we automatically collect certain information through cookies and comparable technologies, including your Internet protocol (IP) address, browser type, device type, operating system, referring and exit pages, pages viewed, date and time stamps, and similar analytics data.

3. HOW WE USE INFORMATION

We collect, use, and retain personal information for the following business purposes: **(a)** to prepare tax returns and provide the bookkeeping, advisory, and other professional services you have engaged us to provide; **(b)** to respond to your inquiries and requests; **(c)** to invoice you and process payments; **(d)** to communicate with you regarding your engagement, filing deadlines, document requests, and account status; **(e)** to send marketing and educational communications where permitted, subject to Section 8; **(f)** to comply with tax law, professional standards, recordkeeping requirements, and other legal and regulatory obligations; **(g)** to operate, secure, analyze, and improve the Site; and **(h)** to detect and prevent fraud, identity theft, and unauthorized access.

4. TAX RETURN INFORMATION

Federal law imposes restrictions on tax return preparers that exceed the requirements of general privacy law. The following provisions govern our handling of tax return information.

4.1 Internal Revenue Code Section 7216. We do not use or disclose your tax return information for any purpose other than the preparation of your return, unless you provide written consent that satisfies the requirements of Internal Revenue Code Section 7216 and the regulations thereunder, or unless the use or disclosure is specifically permitted by law.

ANY CONSENT UNDER SECTION 7216 WILL BE REQUESTED IN A SEPARATE SIGNED DOCUMENT AND WILL NEVER BE REQUESTED THROUGH THIS POLICY. YOUR CONSENT IS VOLUNTARY. IF YOU DECLINE TO PROVIDE CONSENT, WE WILL NOT CONDITION THE PROVISION OF TAX PREPARATION SERVICES ON THAT DECISION, AND THE SERVICES WE PROVIDE TO YOU WILL NOT BE AFFECTED.

4.2 Gramm-Leach-Bliley Act. As a tax preparation firm, OHR is a “financial institution” as that term is defined under the Gramm-Leach-Bliley Act (“GLBA”) and its implementing regulations, including the Federal Trade Commission Safeguards Rule. To the extent we collect, process, use, or disclose personal information that is subject to the GLBA, that information is exempt from certain provisions of state consumer privacy laws.

4.3 Professional Obligations. Our practice is subject to the ethical and professional standards governing tax practitioners, including the standards of practice set forth in IRS Circular 230. Where our firm provides services through licensed Certified Public Accountants (CPAs), we adhere to the code of professional conduct and confidentiality requirements established by the Accountancy Board of Ohio. These professional standards mandate that we maintain the confidentiality of client information with the highest level of integrity and care.

5. HOW WE DISCLOSE INFORMATION

We do not sell your personal information for monetary consideration. We disclose personal information only as follows:

(a) Service Providers. We disclose personal information to service providers that perform functions on our behalf, including our tax preparation software provider, our IRS-authorized electronic filing transmitter, accounting and bookkeeping platforms, our secure client portal and document storage provider, our payment processor, our email and customer relationship management platform, and our information technology and security vendors. Such parties receive only the information necessary to perform their function and are contractually restricted from using it for any other purpose.

(b) Tax Authorities. We disclose information to the Internal Revenue Service, the Ohio Department of Taxation, and other federal, state, and local taxing authorities as necessary to file returns and to respond to notices and examinations on your behalf.

(c) At Your Direction. We disclose information to third parties you direct us to share with, including banks, lenders, attorneys, prior or successor accountants, and business partners, subject to the consent requirements described in Section 4.

(d) Legal Compliance and Safety. We disclose information where required by law, subpoena, court order, or regulatory demand, or where we believe in good faith that disclosure is necessary to protect our rights, our clients, our personnel, or the public.

(e) Business Transfers. In the event that OHR is acquired by or merges with another firm, or sells or transfers a portion of its business assets, personal information may be transferred as part of that transaction, subject to the confidentiality obligations described in this Policy and to applicable law.

(f) Advertising and Analytics Vendors. Site visitor data is disclosed to the analytics and advertising vendors described in Section 6.

WE DO NOT DISCLOSE TAX RETURN INFORMATION TO ANY ADVERTISING OR ANALYTICS VENDOR UNDER ANY CIRCUMSTANCE.

6. COOKIES, ANALYTICS, AND ADVERTISING

6.1 Tracking Technologies. The Site uses cookies, tags, pixels, and similar technologies, including those provided by Google Analytics, and Meta. These technologies enable the Site to function, allow us to measure traffic and understand which pages and campaigns perform, and allow us to display our advertisements to individuals who have previously visited the Site. Certain state privacy laws characterize this activity as “sharing” personal information for cross-context behavioral advertising, notwithstanding that no monetary consideration is exchanged.

6.2 Your Choices. You may exercise the following options:

(a) Most browsers permit you to block or delete cookies through their settings. Blocking cookies may affect the functioning of portions of the Site.

(b) We honor the Global Privacy Control (GPC) browser signal as an opt-out of sharing for targeted advertising. A GPC signal applies only to the browser or device on which it is enabled and does not apply to other browsers or devices.

(c) You may opt out of Google advertising cookies at <https://adssettings.google.com> and manage interest-based advertising at <https://optout.aboutads.info>.

(d) You may contact us at privacy@ohrtaxgroup.com to request an opt-out.

6.3 Do Not Track. We do not respond to Do Not Track browser signals, with the exception of the Global Privacy Control signal described in Section 6.2.

7. RETENTION OF INFORMATION

We retain tax return information and supporting documents for a period of not less than seven years following the filing of the return, consistent with Internal Revenue Service recordkeeping guidance, applicable professional standards, and applicable statutes of limitation. We may retain information for a longer period where required by law, where a matter is under examination, audit, or dispute, or where retention is necessary to preserve evidence. Site visitor and marketing data is retained for as long as necessary to fulfill the purposes for which it was collected, to pursue our legitimate business interests, or to comply with our legal, tax, or accounting obligations..

8. COMMUNICATIONS

8.1 Marketing Communications. If you provide your telephone number and consent to receive text messages or telephone calls, you may withdraw that consent at any time by replying STOP or by contacting us. You may unsubscribe from marketing email at any time using the link contained in any such message.

8.2 Service Communications. We will continue to send communications necessary to your engagement, including filing deadlines, document requests, and notices, regardless of your marketing preferences.

8.3 Limitation. We will not use your tax return information to market additional services to you absent a separate written consent satisfying the requirements described in Section 4.1.

9. INFORMATION SECURITY

9.1 Safeguards. We maintain a Written Information Security Plan as required by the Federal Trade Commission Safeguards Rule and as described in Internal Revenue Service Publication 4557. Our safeguards

include encryption of data in transit and at rest, multi-factor authentication, a secure client portal for the exchange of documents, vendor due diligence, and periodic personnel training.

9.2 No Guarantee. No system of information security is impenetrable. We cannot fully eliminate the risks associated with the storage and transmission of personal information. If you believe your information has been compromised, contact us immediately at privacy@ohrtaxgroup.com.

DO NOT TRANSMIT SOCIAL SECURITY NUMBERS, TAXPAYER IDENTIFICATION NUMBERS, OR TAX DOCUMENTS TO US BY UNENCRYPTED EMAIL. USE THE SECURE CLIENT PORTAL.

10. YOUR RIGHTS AND CHOICES

10.1 Requests. You may request that we (a) confirm what personal information we hold about you, (b) provide you with a copy of that information, (c) correct information that is inaccurate, or (d) delete information, subject to the limitations set forth in Section 10.2. To submit a request, contact us at privacy@ohrtaxgroup.com. We will verify your identity before responding and will respond within forty-five days.

10.2 Limitations. A substantial portion of the information we hold is subject to the GLBA and to federal tax recordkeeping requirements. We generally cannot delete tax return information or supporting records during the retention periods described in Section 7, and information subject to the GLBA is exempt from many state privacy rights. If we are unable to comply with all or a portion of your request, we will inform you and explain the reasons.

10.3 Non-Discrimination. We will not discriminate or retaliate against you for exercising any right described in this Section 10.

11. CHILDREN

The Site is not directed to children, and we do not knowingly collect personal information from children through the Site. We do collect dependent information, including the names, dates of birth, and taxpayer identification numbers of minor children, from parents and guardians as a necessary part of preparing their tax returns.

12. THIRD-PARTY LINKS

The Site may contain links to third-party websites. Such websites are not under our control, and we are not responsible for their privacy practices or their content. We recommend that you review the privacy policy of any website you visit through a link from the Site.

13. VISITORS LOCATED OUTSIDE THE UNITED STATES

We are located in the United States and collect, process, and store personal information in the United States. If you access the Site from outside the United States, you acknowledge that your information will be transferred to and processed in the United States, and that data protection and privacy laws in the United States may differ from those of your jurisdiction.

14. CHANGES TO THIS POLICY

This Policy is subject to occasional revision. We will post the revised Policy on the Site together with a revised “Last Revised” date. If we make material changes, we will post notice prominently on the Site and/or notify clients by email. Your continued use of the Site following the posting of a revised Policy constitutes your acknowledgement of the changes described therein.

15. CONTACT US

OHR Tax Group

Email: privacy@ohrtaxgroup.com

Last Updated: This Privacy Policy was last updated on August 1, 2026