



### **B Lab Statement on Atchley & Associates B Corp Certification**

B Lab's independent Standards Advisory Council has rendered the following decision and guidance regarding eligibility for B Corp Certification for companies providing tax advisory services:

*"Companies in the tax advisory industry are eligible for B Corp Certification if they are able to confirm that their tax philosophy, used to provide services and recommendations to clients, aligns with the company specific principles listed in B Lab's framework, specifically, 1) the tax advice provided appropriately reflects the actual amount of income generated by the client over time; and, 2) the tax advice provided to a client for a jurisdiction appropriately reflects the actual operations of the client in that jurisdiction."*

Atchley & Associates is required to disclose a summary of how it complies with the above requirements as a part of its B Corp Certification. For more information on the review process, please refer to B Lab's position statement on Companies that Provide Tax Advisory Services and B Corp Certification [here](#).

### **Summary of Company**

Atchley & Associates is a Certified Public Accountant (CPA) firm located in Austin, Texas. Tax advisory related services amount to less than 3% of the company's revenue and its services include but are not limited to mergers & acquisitions, business valuation, fraud prevention, tax reporting, personal financial statements, political campaign reporting, international tax consulting and planning. In terms of fees, Atchley & Associates charges hourly rates. The company works with individual clients as well as SMEs, local companies, non-profit corporations, and overseas companies doing business in the US.

### **Atchley & Associates' Policies and Practices**

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, Atchley & Associates has a philosophy statement for the tax advice that they provide to their clients and their own engagement with governments and tax regulators, which has been shared with all their employees. The philosophy statement reads as follows:

*"Atchley & Associates is proud of our status as a Certified B Corp. As part of that commitment and in recognition of the role that taxes play in contributing to a healthy society, we use our professional judgment to provide advice regarding tax positions with multiple potential interpretations that accurately reflects the income and operations of the client in each jurisdiction for which the client seeks our advice based on the details of the client's income and*



*operations provided to us, and do not advise clients to take a position unless we believe it has at least a reasonable basis for being sustained by applicable tax authorities. If a client takes a tax position despite our advice to the contrary, we reserve the right to stop work for and terminate such client. In accordance with this tax philosophy, we engage with government and tax authorities on a collaborative basis and limit our advocacy activities with such authorities to work for specific clients in need of regulatory compliance assistance. We maintain compliance with this policy through regular training of our employees and partners, internal policies on conduct, engagement documentation with our clients, and client retention reviews.”*

Atchley & Associates prohibits any company employee from engaging in unlawful activities. The firm's client engagement letters expressly reserve the right to terminate their client engagement for any reason they deem necessary, and the company would withdraw from an engagement if they detected that their client was engaged in unlawful or fraudulent activity.

Atchley & Associates complies with the [AICPA](#) Standards and follows the [AICPA Code of Professional Conduct](#). The company also complies with the [Texas State Board of Public Accountancy \(TSBPA\)](#) standards. All professionals, whether licensed or unlicensed, are required to adhere to these professional and ethical standards. Compliance is enforced through licensure requirements, regulatory oversight, and peer review programs administered with state board of Public Accountancy and State board oversight.

The firm screens clients and manages risk by strictly adhering to professional and ethical standards, participating in peer review programs, and maintaining oversight by firm partners. To prevent aggressive tax avoidance, the Atchley & Associates adheres to the [Texas Public Accountancy Act, IRS Circular 230](#), AICPA Statements on Standards for Tax Services. Any new services offered to clients are reviewed collectively by the partners, with oversight by the lead partner to ensure compliance with professional standards.

Atchley & Associates maintains a conflict-of-interest and independence policy in accordance with AICPA rules. Potential conflicts are identified through frequent communication among partners and regular review of client lists.

The company does not participate in the development, mass marketing, or implementation of tax avoidance schemes. It does not maintain policies related to low-tax jurisdictions and does not provide tax advisory services related to such jurisdictions.

Atchley & Associates has not faced any litigation or penalties by government agencies for tax advisory services in the last 5 years.

Atchley & Associates, LLP does not lobby, participate, or promote any lobbying campaigns that have a goal of reforming or developing tax legislation. Additionally no formal advocacy position is taken by the company.



### **B Lab's Public Complaints Process**

Any party may submit a complaint about a current B Corp through [B Lab's Public Complaint Process](#). Grounds for complaint include:

1. Intentional misrepresentation of practices, policies, and/or claimed outcomes during the [certification process](#), or
2. Breach of the core values articulated in our [Declaration of Interdependence](#) within the B Corp Community.