



## **B Lab Statement on Hanson Bridgett LLP's 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."*

Hanson Bridgett LLP 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**

Hanson Bridgett LLP is a California-based law firm with 200 attorneys in offices in San Francisco, Sacramento, the North Bay, the East Bay and Los Angeles. As part of its service offerings, the company provides legal advice regarding tax law in compliance with the United States and California tax code and regulations. Its clients for legal tax advice include individuals, trusts, corporations, nonprofit organizations, and government agencies. It is estimated that these services account for less than 2% of the company's overall revenue.

## **Hanson Bridgett LLP's Policies and Practices**

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, Hanson Bridgett LLP has a philosophy statement for the tax advice that they provide to their clients and their own engagement with governments and tax regulators. The philosophy statement reads as follows:

*"Where clients seek our advice, and where we are qualified to do so, we use our professional judgment to provide advice on the relevant tax law in line with our professional obligations. We provide advice that reflects the income and operations of the client in each jurisdiction for which the client seeks our advice and where we are qualified to advise, based on the details of the client's taxable income and operations as provided by them to us. We do not advise clients to take a position on their tax affairs unless we believe it has at least a reasonable basis for being sustained by applicable courts. If a client takes a tax position despite our advice to the contrary,*



*we reserve the right to stop work for such client. This tax philosophy informs the approach we take to provide tax advisory services and recommendations to clients, and aligns with our own engagement in this regard with governments and tax authorities, including participation in government consultations on tax reform."*

The company has the following processes in place to manage and maintain compliance of their services, recommendations, and government and tax regulator engagement in accordance with this tax philosophy:

Hanson Bridgett assists its clients in complying with tax codes and laws in California and the United States, and complies with California bar rules on professional conduct applicable to licensed attorneys. Under review of management and advice from the firm's General Counsel, it does not participate in the development, mass marketing, or implementation of tax avoidance schemes and does not provide advice in any low-tax jurisdictions. All employees and new clients go through an official conflict review in accordance with the California Rules of Professional Conduct applicable to attorneys and other legal professionals. The company does not lobby regarding tax legislation.