



### **B Lab Statement on Catalyst Law 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."*

Catalyst Law 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**

Catalyst Law, LLC ("Catalyst" or the "Firm") is a woman-owned law firm based in Portland, Oregon that represents individuals; married and unmarried couples; fiduciaries; businesses; and nonprofit corporations in the State of Oregon, providing legal advisory services related to the following practice areas: Estate Planning and Administration; Trust Administration; Estate Tax Return Preparation; and full-spectrum representation of business and nonprofit entities, from formation to exit. Catalyst generates approximately 40% of its revenue from advising small businesses and nonprofit corporations regarding taxation or tax-adjacent matters. Catalyst does not provide tax advisory services to Large Enterprises.

Catalyst provides fixed fee services in areas of estate planning, entity formation, and preparation of applications for tax-exempt determination with the IRS. The Firm charges clients hourly for matters including tax controversy, estate and trust administration, audit defense, and business transactions. Catalyst does not charge any client based on contingency, tax savings, or any other results-based measure.

### **Catalyst Law Policies and Practices**

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, Catalyst law 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:



*“Catalyst is proud to maintain our status as a Certified B Corporation, reflecting our commitment to conducting business in a socially and environmentally responsible manner. We recognize the significance of taxes in contributing to a thriving society, and as part of our professional responsibilities, we employ our expertise to offer informed advice on tax positions that accurately reflect our clients’ assets, income, and activities based on the information provided to us. We refrain from advising clients to adopt positions that lack a reasonable basis for support from applicable tax authorities. In the event that a client chooses to pursue a tax position contrary to our advice, we reserve the right to discontinue our services and terminate the client relationship. Our tax philosophy emphasizes collaboration with government and tax authorities, as we believe in fostering constructive engagement. We limit our advocacy activities to assisting specific clients with regulatory compliance matters. To ensure compliance with this philosophy, we train our employees and professional partners, regularly engage in continuing legal education courses on topics including ethics, maintain comprehensive engagement documentation with our clients, and conduct periodic client reviews. By adhering to these practices, we strive to uphold our commitment to ethical and responsible tax representation while serving the needs of our clients and society as a whole”.*

The Firm’s attorneys are licensed by the Oregon State Bar and other state bar associations in every U.S. state in which Catalyst provides services. Catalyst complies with the [Oregon Rules of Professional Conduct](#) and the rules of professional conduct in every state in which any attorney is licensed.

Catalyst Law prohibits any company employee from engaging in unlawful activities. The company complies with the rules and regulations set by the Oregon State Bar in terms of representation that would cause conflicts of interest. The company would and in accordance with the Oregon Bar professional standards and regulations, has a duty to withdraw from an engagement if they detected that their client whereis engaged in an unlawful or fraudulent activity or if the representation will result in violation of the Rules of Professional Conduct or other law.

As such Catalyst Law LLC does not lobby, participate, or promote any lobbying campaigns that have a goal of reforming or developing tax legislation.