



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. The company provides attestation, tax, business consulting, accounting services, and political campaign reporting services. The company works with individual clients as well as corporate clients in the private and public sectors. Example industries of corporate clients include Construction, Government, Health Care, Manufacturing, Non-profit, and Political.

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. In their client engagement letters, the company states their 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. The company has a conflict of interest policy in accordance with the AICPA rules to check for conflicts of interest and independence related to client relations.

Atchley & Associates, LLP does not lobby, participate, or promote any lobbying campaigns that have a goal of reforming or developing tax legislation.