



B Lab Statement on Clark Nuber'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."

Clark Nuber 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

Clark Nuber is an accounting & Consulting firm located in Washington, US, offering tax advisory services and tax compliance, including but not limited to tax planning, entity structuring, support for mergers & acquisitions, international tax advisory, transfer-pricing consultation, tax credits & incentives, and IRS representation. Tax advisory services and tax compliance contribute to over 45% of the overall company's annual revenue. In terms of fees, Clark Nuber charges a mix of flat fees and time and materials based on the complexity of the organization. Clark Nuber clients include small and medium-sized businesses, predominantly in the US and US subsidiaries of overseas businesses.

Clark Nuber'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, Clark Nuber 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:

"Clark Nuber 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 our clients in each



jurisdiction for which the client seeks our advice based on the details of the client's income and operations provided to us. We 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 and providing financial support to the bipartisan AICPA PAC and WSCPA PAC, which advocate for the interests of the accounting industry as a whole (which may sometimes include limited tax advocacy). We maintain compliance with this policy through regular training of our employees and partners, internal policies on conduct, engagement documentation with our clients, and annual client retention reviews."

As a US-based accounting firm, Clark Nuber is fully compliant with all relevant [Internal Revenue Service \(IRS\)](#) regulations and adheres strictly to the [American institute of Certified Public Accountants \(AICPA\)](#)'s Code of Professional Conduct and [Statements on Standards for Tax Services \(SSTS\)](#).

The firm follows AICPA's SSTS framework and complies with all applicable [IRS Circular 230 requirements](#). Clark Nuber applies the [AICPA Code of Professional Conduct](#) across all areas of practice, including tax. Compliance with the code is overseen by an internal Quality Control Committee and all employees must go through an annual ethics training and to affirm their adherence to the code. Alleged violations are investigated promptly, and disciplinary actions are taken when warranted.

Clark Nuber does not engage in, promote, or support aggressive tax avoidance strategies. Its tax professionals are trained to identify and mitigate any potential risks related to non-compliance. All tax advice is grounded in applicable tax law, based on well-substantiated positions, and tailored to the specific facts and circumstances of each client.

The firm expressly prohibits any participation in the development, promotion, or implementation of tax shelters or avoidance schemes. Mass-market tax strategies are prohibited. Clark Nuber maintains a rigorous client and engagement acceptance policy to assess risk, and it reserves the right to withdraw from any engagement that does not meet its standards for compliance and due diligence. Examples of such red flags include unresolved internal control issues, refusal to correct material misstatements, failure to address illegal acts, or material inconsistencies in client-prepared documents.

While the firm has clients with global operations, Clark Nuber does not assist in the use of low-tax jurisdictions for the sole purpose of tax avoidance or positions that are deemed to be illegal. Any work involving such jurisdictions is subject to thorough review to ensure compliance



with IRS regulations, including economic substance requirements. Less than 1% of the firm's tax advisory engagements involve low-tax jurisdictions, and these are limited to clients with legitimate business operations in those regions. The services provided are consistent with those offered to clients in other jurisdictions.

To prevent conflicts of interest, the company enforces strict client acceptance and independence policies. Confidentiality protocols are maintained throughout all engagements, and separate teams are assigned when necessary to preserve independence and objectivity. In addition to new hire screenings, the firm conducts annual independence surveys to identify and mitigate any potential conflicts.

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

Occasionally, Clark Nuber submits comment letters to federal or state agencies in support of, or in opposition to, proposed legislation that would have harmful impacts on the profession or its clients. In addition, the firm makes financial contributions to membership associations that lobby on behalf of the profession, such as the [AICPA PAC](#) and the [Washington Society of CPA \(WSCPAC\)](#).

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.