



## **Erik P. Doerring**

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### **Legal Secretary**

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### **Services**

Tax Law, Corporate, International Law & Tax, Economic Development,

Erik is a business lawyer, with the skills of a tax litigator. Prior to joining the firm, Erik was an attorney with the IRS Office of Chief Counsel and the U.S. Department of Justice, Tax Division.

Erik regularly advises the firm's individual, corporate and international business clients on federal, state and local tax issues. Erik is the leader of Burr's tax practice team, and also the leader of Burr's PPP and Cares Act Audit, Investigations and Defense Team.

Erik's business and corporate practice is diverse, from start-up and formation, legal and regulatory issues during operations (including financing and equity capitalization), to mergers and acquisitions. He represents a wide range of clients, including venture capital-funded manufacturing businesses, multinational aerospace suppliers, foreign-funded high-tech companies, and syndicated low-income housing tax credit developments.

In the economic development area, Erik has represented and advised U.S. and international clients in the negotiation and finalization of economic development incentives for projects involving over \$3 billion in capital investment and thousands of jobs in the Southeast. Erik regularly advises Burr's international clients in economic development, taxation, trade and commerce, and cross border issues.

In his tax controversy practice, Erik has represented clients for nearly 30 years before the IRS, state departments of revenue, and local property tax assessors and boards, in tax audits, appeals, disputed refunds, and tax collection matters, including bankruptcy cases and criminal tax investigations. Erik represents tax clients in United States Tax Court, United States District Court, United States Bankruptcy Court, Courts of Appeal, and before state Administrative Law Courts and administrative hearing officers.

Erik has also been appointed as a mediator in federal tax cases between the IRS/United States Department of Justice and private litigants, and has also have been qualified and has testified as an expert witness in tax cases.

Erik is a frequent speaker on tax and business law topics before bar and CPA/accounting associations, trade groups, and business organizations.



## **Publications**

- Paycheck Protection Programs Ends – What Next?
- ACLU and Others File Lawsuit Against SBA Challenging SBA Guidance that Businesses and Individuals Are Not Eligible for a PPP Loan if They Have Criminal History
- FAQ's About Paycheck Protection Program (PPP) & CARES Act Audits, Investigations and Defense
- Paycheck Protection Program DOCUMENTS LIST

## **Education**

LL.M., New York University, (1993)

J.D., University of South Carolina, (1985)

B.A., Michigan State University, (1981)

## **Licensed In**

South Carolina

## **Admitted In**

U.S. Supreme Court

U.S. Tax Court

U.S. Court of Appeals for the Fourth Circuit

U.S. Court of Appeals for the Ninth Circuit

U.S. District Court – South Carolina

U.S. District Court – Northern District of California

U.S. Bankruptcy Court – South Carolina

## **Honors & Awards**

- *The Best Lawyers in America*®, Tax Law (2007-2022), Litigation and Controversy – Tax (2011-2022), Economic Development Law (2019-2022)
- Named, *Benchmark Litigation*, Distinguished Litigation Practitioners, Future Star (2021)
- Named, Legal Elite of the Midlands, *Columbia Business Monthly* (2013, 2015); Tax and Estate

Planning Law (2021)

- Named, Top Tax Author, JD Supra (2018-2020)
- Awarded, Martindale-Hubbell AV Preeminent Peer Review Rating
- Listed, *South Carolina Super Lawyers, Tax* (2008-2010)

## **Professional Associations**

Member, American Bar Association, Tax Section  
Member, South Carolina Bar Association  
Member, South Carolina Bankruptcy Law Association  
Member, American Economic Development Council  
Member, Southern Industrial Council  
Member, South Carolina Economic Developers Association  
Member, Central SC Alliance  
Director, Committee of 100 (2017-2021)

## **Community Involvement**

Member, Union United Methodist Church, past Chairman of the Finance Committee  
Past President, Richland County Sheriff's Foundation  
Member, Affordable Housing Coalition of South Carolina, Inc.

## **Experience**

- **Corporate/International**
  - Represents and advises dental/dental practice clients in business structure and growth, operational legal matters, associate compensation/employment agreements, private equity investment, and M&A legal matters
  - Served as counsel in multiple organizations and partnerships involving property acquisitions, financing, and syndicated investment of low income tax housing tax credits
  - Served as counsel for alternative energy clients, including solar farms
  - Served as counsel for United States affiliate of German multinational heavy truck component manufacturer, with multiple foreign subsidiaries in Brazil, Germany and the Caribbean
  - Advised client in planning and establishment of foreign-based payroll and employment affiliate for United States multinational corporation
  - Represented foreign-financed high-tech companies in private placement investments
  - Served as counsel in \$46 million venture capital investment in logistics and supply business
  - Served as counsel in sale of \$250 million portfolio of residential real estate/rental properties
- **Economic Development**
  - \$130 million automotive systems and industrial components supplier expansion
  - \$500 million/\$350 million co-generation power plants
  - \$50 million automotive steel processing facility
  - \$100 million expansion of steel manufacturing component facility

- \$200 million expansion of polymers manufacturing facility
- Multiple expansions involving over \$120 million in combined investment for fiber-optic cable development and manufacturing plants
- \$200 million expansions of automotive bearing manufacturer
- \$50 million expansion of aerosol system manufacturing facility and relocation of North American headquarters
- \$500 million in expansions of pulp paper mill facilities.
- \$100 million adhesives manufacturing facility
- \$60 million truck engine component manufacturer facility
- \$250 million in expansions of diversified photographic component manufacturer campus facility
- \$50 million port distribution facility and related expansions
- \$15 million milk processing facility
- \$10 million expansion of biofuel processing facility
- \$5 million automotive component scrap processing facility
- \$20 million food distribution facility and related expansions
- Multiple expansions of cement production facility involving over \$50 million in investment
- \$10 million carbon black distribution facility
- \$50 million heavy truck component manufacturing facility and related expansions
- \$10 million employment call center
- \$30 million semi-conductor manufacturing and research and development facility and related expansions
- **Tax Controversy**
- Represents clients in IRS income tax audits, administrative appeals, and United States Tax Court and United States District Court tax litigation
- Represents clients in IRS estate and gift tax audits, appeals and litigation
- Represents clients in bankruptcy tax litigation involving IRS and state tax claims
- Represents clients in IRS and state department of revenue audits, appeals and litigation involving the defense of conservation, facade and historical preservation easements
- Represents and advises clients in micro-captive insurance arrangements and related IRS audits
- Represents clients in state sales and use and income tax audits, appeals, and litigation
- Represents clients before the South Carolina Department of Employment and Workforce and administrative hearing officers in disputed South Carolina Unemployment Insurance tax cases
- Represented hundreds of individuals and businesses in IRS and state tax collection matters, including offers in compromise, installment agreements, tax liens releases/discharges, trust fund investigations, innocent spouse, bankruptcy/tax advice, collection due processing proceedings, and civil tax enforcement litigation
- Represents clients in IRS and state department of revenue criminal tax investigations, grand jury proceedings, and related criminal defense litigation

- Represents and advises clients in Internal Revenue Service Offshore Voluntary Disclosure Programs involving unreported foreign bank accounts
- Represented client in successful settlement of contested IRS Tax Court proceedings involving client's assertion of bona fide residency in the United States Virgin Islands and resisting IRS efforts to tax the client's income in the United States.
- Represented clients in resolution of United States Tax litigation involving for low income housing tax credit
- Represented client in South Carolina administrative law court proceeding involving biofuel energy credit
- Represented client in South Carolina Circuit Court proceedings involving county transportation impact fee refund
- Represented client in IRS income tax audit and appeal of sand mines and related mining operations
- Represented municipal client in South Carolina Circuit Court proceedings involving property tax refunds
- Represented county client in county board of assessment appeals commercial building valuation case
- Represented municipal client in county board of assessment appeals valuation/exemption case involving marina property
- Represented client in South Carolina administrative law court proceeding involving valuation of smelting facility
- Represented multiple related clients in IRS transferee liability investigation and resulting United States Tax Court litigation and Fourth Circuit Court of Appeals defense. The Tax Court victory for the clients and subsequent successful Court of Appeals defense became national precedent for the issues presented in the cases
- Represented national certified public accounting firm tax professionals in successfully defending efforts by the South Carolina Department of Revenue to revoke administrative licenses to practice (including South Carolina administrative law and circuit court proceedings)
- Represented non-profit client in South Carolina administrative law court proceeding involving educational tax credit
- Served as counsel in IRS audit, appeal and resulting United States Tax Court litigation involving \$50 million income tax deficiency asserted against a United States multinational corporation and foreign affiliates, with over 250 separate adjustments and issues, including transfer-pricing, treaty-based competent authority proceedings, inventory valuation, and officer compensation
- Qualified expert witness and related testimony in South Carolina administrative law court case involving South Carolina administrative tax procedures
- United States District Court mediator in federal tax cases

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