



Erik P. Doerring

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Services

Economic Development, International Law & Tax, Tax Law, Corporate, Agriculture Funding & Lending, Opportunity Zones,

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.

In the economic development area, Erik has represented domestic and international clients in the negotiation and finalization of economic development incentives for projects involving over \$2 billion in capital investment and thousands of jobs in the Southeast. Erik regularly advises foreign clients in economic development, taxation, trade and commerce.

In his tax controversy practice, Erik has represented clients for over 20 years before the IRS and state departments of revenue, in tax audits, appeals, and tax collection matters, including criminal tax investigations. Erik represents tax clients in United States Tax Court, District Court, Bankruptcy Court, Courts of Appeals, and before state Administrative Law Courts and administrative hearing officers.

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.

With Erik's core tax background, Erik also regularly advises the firm's individual, corporate and international business clients on federal, state and local tax issues.

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

Honors & Awards

- Named, Top Tax Author, JD Supra (2018-2019)
- Named, *The Best Lawyers in America* (2007-2020): Tax Law; Litigation and Controversy – Tax; Economic Development Law
- Awarded, Martindale-Hubbell AV Preeminent Peer Review Rating
- Named, Legal Elite of the Midlands, *Columbia Business Monthly* (2013, 2015)
- Listed, *South Carolina Super Lawyers, Tax* (2008-2010)

Professional Associations

Member, South Carolina Bankruptcy Law Association
Member, Columbia Tax Study Group, South Carolina Bar

Community Involvement

Member, American Economic Development Council
Member, Southern Industrial Council
Member, South Carolina Economic Developers Association
Member, Central SC Alliance
Member, Committee of 100 Director (2017-2020)
Member, Affordable Housing Coalition of South Carolina, Inc.

Experience

- **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
 - \$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
- \$100 million expansion of pulp paper mill facilities.
- **Tax Controversy**
- Represents 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.
- Represents clients in IRS and state department of revenue audits, appeals and litigation involving the defense of conservation, facade and historical preservation easements
- 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 nationally certified public accounting firm tax professionals in successfully defending efforts by the South Carolina Department of Revenue to revoke administrative licenses to practice
- 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
- 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, and bankruptcy/tax advice
- **Corporate/International**
- 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
- Represents foreign-financed high-tech companies in private placement investments
- Served as counsel in multiple organizations, property acquisitions, financing and syndication of low income tax housing partnerships
- Served as counsel in \$46 million venture capital investment in logistics and supply business

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