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Services

Business & Succession Planning, Commercial Contracts, Corporate, International Law & Tax, Tax Law, Cybersecurity, Opportunity Zones,

Allen joined Burr's Corporate and Tax group in 2012 after many years with a prominent Dallas, Texas tax law firm. A tax generalist of sorts, he has a broad federal and state tax practice that includes both tax planning and controversy. Allen's expertise in offshore bank account compliance naturally led him to also develop a growing compliance practice focused on anti-corruption and export controls matters.

His federal tax practice includes domestic and international planning; income, estate, and employment tax controversy and litigation; domestic and international estate planning; and international reporting and offshore account compliance. His state tax practice covers income and sales tax planning and controversy. Allen's tax practice is now both national and international in scope. He regularly represents clients in over a dozen U.S. states and many in Europe, South America, the Middle East, Asia, and Australia.

Allen regularly advises clients on anti-bribery and anti-corruption laws such as the Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act. Allen's compliance expertise also extends into export control regulations (EAR and ITAR) and related OFAC sanctions. He also helps the firm's Cybersecurity team.

Tax Practice

A consistent willingness to learn new areas of the law allowed Allen to develop an eclectic tax planning background that includes individual, corporate, pass-through, and international tax issues. He represents a broad range of clients including family-owned entities and estates, publicly-held institutions, and nonprofits in matters such as entity formation, mergers and acquisitions, corporate restructuring, property distributions, "Subpart F" planning and profit repatriation, and many other related issues.

Allen's tax controversy and litigation practice covers individual, corporate, partnership, international, and estate taxes. He now dedicates about half of his professional time to tax controversy work, which causes him to interact with the Internal Revenue Service and similar state agencies on a daily basis.

Allen's efforts on this front include audit representation, IRS Appeals negotiations, collections matters, penalty abatements (domestic and international), and Tax Court litigation, to name a few.

Offshore Account Compliance Expertise

His tax controversy experience includes an expertise in offshore account and foreign entity compliance. Allen has represented over 100 U.S. citizens and residents, dual citizens and their families, and related entities in properly reporting their offshore holdings and in reconciling previous compliance missteps, failures, and deficiencies. Through this, he has represented taxpayers in every iteration of the IRS's Offshore Voluntary Disclosure Initiatives such as the OVDP (including "Opt Outs"), Streamlined Procedures, and others.

Domestic & International Compliance

Many U.S. companies have seen increased pressure to export their products outside of the U.S. to maintain revenue and competitiveness. Allen helps these businesses comply with the FCPA, the UK Bribery Act, and export control regulations and related sanctions. Allen also advises foreign businesses who are often asked to comply with these regimes by their U.S. customers and clients.

On the anti-corruption front, a U.S. business's pressure to export combines with ever-increasing FCPA enforcement at the Securities and Exchange Commission and the Department of Justice. Allen tailors corporate anti-corruption policies to his clients' particular products and services while also focusing on the nature and extent of their international sales efforts. This includes developing corporate anti-corruption policies and third party due diligence programs, and training international sales forces.

For U.S. clients subject to export control regulations (EAR, ITAR, and OFAC sanctions), Allen reviews and edits existing corporate policies or crafts new policies designed to address the constantly changing regulatory landscape. These regulations may even affect non-U.S. businesses. For example, Allen recently advised a European manufacturer regarding Iran sanctions and the Joint Comprehensive Plan of Action (JCPOA).

Publications

- The Window for Tariff Exclusion Applications is Closing
- U.S. Raises or Threatens to Raise Tariffs to 25% on Almost All Imported Chinese Goods
- Burr Alert: Supreme Court Unleashes the Tax Kraken
- Burr Alert: IRS to Treat Some Conservation Easement Syndicated Deals and Similar Transactions as Listed Transactions
- Burr Alert: New Regulations Repeal Automatic Requirements for Form 1099-C Under *No Payment For 36 Months Rule*

Education

LL.M. Taxation, Levin College of Law at University of Florida
J.D., Cumberland School of Law at Samford University
B.A., Auburn University

Licensed In

Alabama, Texas

Admitted In

U.S. Tax Court

Professional Associations

Alabama State Bar (Tax Section)

American Bar Association (Tax and International Law Sections)

Dallas Bar Association (Tax Section)

Texas Bar Association (Tax Section)

Dallas Association of Young Lawyers

Birmingham Bar Association

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