



Jeffrey T. Allen

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Services

Tax Law, Economic Development, Corporate, Opportunity Zones,

Jeff focuses his practice on tax and business matters. He provides advice to clients on a variety of transactional matters and represents clients in tax controversy matters before the South Carolina Department of Revenue (DOR), Internal Revenue Service (IRS), South Carolina Administrative Law Court, United States Tax Court and United States District Court.

Jeff helps clients navigate corporate transactions, including formation, operation, purchase, sale, reorganization, merger, and dissolution of corporations, partnerships, limited liability companies, and tax-exempt organizations. Jeff also provides large employers with compliance and design advice on group health plans, welfare benefit plans, retirements plans and ERISA requirements.

A substantial portion of Jeff's practice focuses on state and local tax matters, including property taxes, sales taxes, income taxes, corporate license fees, state and federal investment and production tax credits, and economic development incentives. He helps clients understand and minimize their state tax obligations. In the economic development arena, he helps new and existing businesses secure state and local incentives, such as fee-in-lieu of tax agreements, special source revenue credits and grants.

In state tax controversy matters, Jeff represents individuals and businesses in South Carolina on income tax audits, sales tax audits, liquor by the drink audits, property tax audits and responsible party investigations. In federal tax controversy matters, Jeff represents individuals and businesses on income tax audits, conservation easement audits, trust fund penalty investigations and collection matters.

Education

LL.M., Tax, University of Florida, (2006)
J.D., *cum laude*, University of South Carolina, (2005)
B.S., *cum laude*, University of South Carolina, (2001)

Licensed In

South Carolina

Admitted In

U.S. Tax Court

U.S. District Court – South Carolina

Honors & Awards

- Listed, *South Carolina Super Lawyers*, "Rising Star" in Tax (2014-2018)
- CALI Award - Partnership Tax, University of South Carolina
- CALI Award - Income Tax, University of South Carolina
- Book Award - Civil Tax Procedure, University of Florida

Professional Associations

Member, Tax Law Section Council, South Carolina Bar (2012-2016)

Member, Tax Committee, South Carolina Chamber of Commerce

Member, Columbia Tax Study Group, South Carolina Bar

Community Involvement

Chair, Midlands Housing Trust Fund Board of Directors (2014-2016)

Member, Young Leaders Society, United Way of the Midlands

Experience

- Successfully resolved multimillion dollar unitary valuation property tax dispute for a utility
- Represented a client claiming renewable energy credits (specifically the SC biomass resource credit) throughout development and power production of project.
- Successfully resolved property tax dispute on behalf of Fortune 500 company involving a claim for extraordinary depreciation allowance
- Successfully defended IRS attempt to impose transferee liability on selling shareholders in Midco transaction
- Assisted McNair lobbying team working on legislation to increase the credit provided by the "South Carolina Clean Energy Tax Incentive Program" for manufacturing renewable energy equipment.
- Advising a client on how to offset property taxes imposed as a result of a fee-in-lieu of tax investment period audit through a combination of amendments to a fee agreement, negotiation of a new special source revenue credit, and the utilization of replacement property
- Advising a client contemplating a sale of a business on how to minimize taxes by selling personal goodwill and changing entity classification
- Planning and implementing a conservation easement donation for property situated within a high-end residential development, valued at more than \$25 million
- Worked with independent power producers, including negotiation of power purchase agreements.
- Planning and implementing a conservation easement donation on 15,000+ acres of timber land, valued at more than \$10 million

- Preparing and reviewing policies to comply with the Affordable Care Act on behalf of a large educational organization
- Reviewing and securing determination letters for individually-designed defined benefit plans and defined contribution plans with cumulative assets exceeding \$500 million
- Successfully obtained tax-exempt status for organizations with cumulative assets exceeding \$500 million
- Represent and advise developers in connection with Low-Income Housing Tax Credit projects at all stages (including syndication of the tax credits).

Office Address

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