

Jeffrey T. Allen

Partner

Columbia, SC

(803) 753-3258

jtallen@burr.com



Jeff focuses his practice on helping clients utilize tax exemptions and tax incentives. A substantial portion of Jeff's practice relates to tax-exempt bonds, including issues related to governmental bonds, private activity bonds, arbitrage, and private business use. In addition, he regularly works with affordable housing developers utilizing Low Income Housing Tax Credits, nonprofit organizations, businesses utilizing targeted tax incentives such as the Employee Retention Credit, and with businesses seeking to locate or expand in South Carolina and take advantage of economic development incentives.

Jeff has substantial experience in federal and state tax controversy matters and represents clients who are being audited by the Internal Revenue Service (IRS) and the South Carolina Department of Revenue (DOR).

Experience

- Agency Completes \$1.3 Billion Bond Transaction
- Represent developers in connection with affordable housing projects utilizing federal Low Income Housing Tax Credits and state Low Income Housing Tax Credits, including competitive 9% projects and 4% projects financed by tax-exempt bonds
- Secured property tax exemptions for affordable housing projects
- Planning and implementing a conservation easement donation for property situated within a high-end residential development, valued at more than \$25 million
- Planning and implementing a conservation easement donation on 15,000+ acres of timber land
- Successfully obtained tax-exempt status for organizations with cumulative assets exceeding \$500 million
- Successfully defended IRS attempt to impose transferee liability on selling shareholders in Midco transaction

PARALEGAL/ASSISTANT

Legal Practice Assistant

Jennifer Rath
(803) 753-3311
jrath@burr.com

CAPABILITIES

Manufacturing

Tax Law

Economic Development

Corporate Law

PPP and CARES Act Audit,
Investigations, & Defense

Multifamily Housing

Public Finance

EDUCATION

LL.M., Taxation, University of Florida
Levin College of Law

J.D., University of South Carolina
School of Law

cum laude

B.S., University of South Carolina

cum laude

LICENSED IN

South Carolina

ADMITTED IN

U.S. Tax Court

U.S. District Court - South Carolina

Jeffrey T. Allen

Honors & Recognition

- Listed in *The Best Lawyers in America*® Tax Law (2022-2024), Corporate Law (2024)
- Listed, *South Carolina Super Lawyers*, "Rising Star" in Tax (2014-2018, 2020)
- *Columbia Business Monthly*, "Legal Elite," Tax and Estate (2020)
- CALI Award - Partnership Tax, University of South Carolina
- CALI Award - Income Tax, University of South Carolina
- Book Award - Civil Tax Procedure, University of Florida

News

- Best Lawyers® 2024 Honors 242 Burr Attorneys, Including 17 "Lawyers of the Year"
Firm News, 08.17.2023
- Burr & Forman Represents Santee Cooper as Bond Counsel in \$1.3 Billion Tender and Exchange Bond Refunding
Firm News, 02.18.2022
- 16 Burr Forman McNair Attorneys Named to 2019 South Carolina Super Lawyers and Rising Stars
Firm News, 04.04.2019
- Twenty-Three McNair Attorneys Named in 2017 Edition of South Carolina Super Lawyers®
Firm News, 04.26.2017

Speaking Engagements

- New Business License Tax Law Seminar
Speaking Engagement, 12.09.2021
- Presenter, WEBINAR: "Critical Summary of the CARES Act"
Speaking Engagement, 04.01.2020

Articles

- South Carolina Low Income Housing Tax Credit: Too Much of a Good Thing
Article, 05.05.2023
- To Fee or Not to Fee: New Law Changes the Fee In Lieu of Tax Analysis for Manufacturers
Tax Law Insights, 07.13.2022
- Jeffrey Allen Featured in Article on Staffing Financial Considerations with *SC Biz News*
Articles / Publications, 05.19.2020
- Does the Coronavirus Relief Act Change Your Decision?
Articles / Publications, 03.30.2020

Jeffrey T. Allen

Blog Posts

- South Carolina Department of Revenue Issues Draft Guidelines for the Use of Transportation Tax Revenues
Tax Law Insights, 03.24.2022
- South Carolina Business License Reforms Go Into Effect January 1, 2022
Tax Law Insights, 12.13.2021
- COBRA Without the Bite
Tax Law Insights, 03.31.2021
- American Rescue Plan Extends Employee Retention Credit
Tax Law Insights, 03.15.2021
- South Carolina May Join Other States to Provide State and Local Tax Cap Workaround
Tax Law Insights, 03.04.2021

Civic Activities

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

Professional Activities

- Past President, Tax Law Section Council, South Carolina Bar
- Member, Tax Committee, South Carolina Chamber of Commerce
- Member, National Association of Bond Lawyers