

J. Allen Sullivan Jr.

Partner

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(205) 458-5108
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Allen joined Burr's Corporate and Tax group in 2012 after many years with a prominent Dallas, Texas law firm. Allen works with U.S. and foreign clients involved in various industries providing corporate, mergers and acquisitions (M&A), private equity, tax, international trade, export controls, and compliance strategies.

Corporate, M&A, and Private Equity

Allen's corporate, M&A, and private equity practice involves many aspects of corporate law including mergers, acquisitions and dispositions, foreign direct investment, joint ventures, corporate and fund formations, private placements, and tax-free reorganizations. Allen's tax background helps him regularly form and structure LLCs that include profits interests and complicated waterfall distribution provisions.

Tax Practice

Allen has been named to *The Best Lawyers in America, Tax Law*. His tax background includes both tax planning and tax controversy matters. Allen's tax planning experience includes individual, "C" corporation, "S" corporation, partnerships/LLCs, executive compensation, and international tax matters, to name a few. His tax controversy work includes complex audits, IRS Appeals negotiations, large collections matters, penalty abatements (domestic and international), Tax Court litigation, and various types of voluntary disclosures.

International Trade and Compliance

In his international trade and compliance practice, Allen advises clients on export control matters involving the Export Administration Regulations (the "EAR") and the International Traffic in Arms Regulations (the "ITAR"), transactions involving the Committee on Foreign Investment in the U.S. ("CFIUS"), Foreign

PARALEGAL/ASSISTANT

Legal Practice Assistant

Stephanie Cruce
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CAPABILITIES

Succession Planning
Commercial Contracts
Corporate Law
International Law & Tax
Tax Law
PPP and CARES Act Audit,
Investigations, & Defense
Beverage Services
Health Care

EDUCATION

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

LICENSED IN

Alabama
Texas

ADMITTED IN

U.S. Tax Court

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Corrupt Practices Act (“FCPA”) matters, and sanctions involving the Office of Foreign Assets Control (“OFAC”).

In his EAR and ITAR work, Allen helps business classify their products and technology under the EAR and the ITAR, as well as comply with applicable restrictions by using appropriately tailored compliance policies and training programs. On the anti-corruption and sanctions front, Allen tailors corporate policies to his clients’ particular products, technology, services, customers, workforce and relevant international footprint. Allen also helps clients with third party due diligence related to the ever-changing OFAC sanctions landscape.

CFIUS and Foreign Direct Investment

Allen has also represented foreign buyers and U.S. sellers in foreign direct investment transactions involving CFIUS considerations, some resulting in notices and declarations that the Committee ultimately approved. His CFIUS experience also includes negotiating conditions for CFIUS approval, including national security agreements designed to protect U.S. national security, and working with the Committee to restructure companies that are subject to ongoing CFIUS monitoring following Committee approval.

Offshore Account 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 for U.S. tax purposes, 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.

Honors & Recognition

- Listed in *The Best Lawyers in America*®, Tax Law since 2022

News

- Best Lawyers® 2024 Honors 242 Burr Attorneys, Including 17 "Lawyers of the Year"
Firm News, 08.17.2023
- Law360 Features Burr & Forman’s NIL Team for its Counsel in NIL Collective Acquisition
Firm News, 08.23.2022
- Burr & Forman Launches Blog Focused on International Business
Firm News, 08.19.2016
- Burr & Forman's Partner Allen Sullivan to Speak at the Knowledge Group's Offshore Voluntary Disclosure Program (OVDP) : An Update LIVE Webcast
Firm News, 09.28.2015
- Sullivan and Ehrenfeld to Present Live Webinar: I Need to Do What? Taxation of International Payments in a FATCA-Filled World
Firm News, 05.05.2015

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Speaking Engagements

- Speaker, 2019 National Conference on Special Needs Planning and Special Needs Trusts
Speaking Engagement, 10.16.2019
- Speaker, Birmingham Bar Association Meeting
Speaking Engagement, Birmingham, AL, 10.27.2017

Articles

- Congress Retroactively Removes Limits on Excess Business Losses in CARES Act
Affected Taxpayers Should Apply for 2018 and 2019 Refunds
Articles / Publications, 04.02.2020
- CARES Act Retroactively Corrects Depreciation Rules Expands Bonus Depreciation to Building
Improvements
Articles / Publications, 03.30.2020
- CARES Act Massively Expands NOL Availability, Removes TCJA Limits, and Brings Back and Even Extends
Carrybacks
Articles / Publications, 03.30.2020
- Trump Administration Expands Tariffs Affecting Automobile, Construction & Electrical Companies
Articles / Publications, 02.11.2020
- The Window for Tariff Exclusion Applications is Closing
Articles / Publications, 08.09.2019

Blog Posts

- Communicating with Consumers after the CFPB's Debt Collection Final Rules Take Effect
Consumer Finance Litigation, 11.04.2021
- Employee Payroll Tax Deferral—What Could Go Wrong?
Tax Law Insights, 08.17.2020
- Congress Retroactively Removes Limits on Excess Business Losses in CARES Act Affected Taxpayers
Should Apply for 2018 and 2019 Refunds
Tax Law Insights, 04.02.2020
- CARES Act Massively Expands NOL Availability, Removes TCJA Limits, and Brings Back and Even Extends
Carrybacks
Tax Law Insights, 04.01.2020
- IRS Warns Over 10,000 Virtual Currency Traders to Comply with U.S. Tax Obligations
Tax Law Insights, 08.05.2019

Professional Activities

- Alabama State Bar (Tax Section)

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- 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