

Fisher Broyles

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Office: Atlanta

Bar Admissions: Florida; Georgia

Education: Emory University School of Law, LL.M., Taxation, 1993; Michigan State University School of Law, J.D., 1992

Experience: Schiff Hardin LLP; Holland & Knight, LLP; Smith Grambrell; PricewaterhouseCoopers; Ernst & Young; Deloitte

Mr. French concentrates his practice in business and corporate law, with a focus on guiding non-profits and tax-exempt organizations through the nuanced laws and regulations that govern them. Mr. French has twenty-five years of experience in the areas of federal/state corporate income and franchise tax, sales tax, property tax, payroll tax, and multi-state transactional tax.

Mr. French's experience includes:

- Advising tax-exempt organizations on tax planning and their Unrelated Business Taxable Income (UBTI) issues, Internal Revenue Service (IRS) regulations imposing intermediate sanctions on "excess benefit transactions", and the general prohibitions against private inurement and private benefits to tax-exempt organizations
- UBTI tax planning for tax-exempt organizations with for-profit operations
- Formation of tax-exempt entities
- Advising clients on how to best utilize their tax-exempt status, particularly public charity status
- Representing both exempt and non-exempt clients in audits before the IRS
- Providing strategic tax planning for corporate mergers, business transactions, restructuring of businesses, and acquisitions
- Defending taxpayers in federal, state, and local tax controversies

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- Securing favorable federal and state income and sales tax letter rulings
- Negotiating federal and state tax voluntary disclosure agreements
- Providing companies with federal and state tax ideas to increase profits and achieve their business objectives while reducing their overall effective tax rates

Representations

Mr. French has experience in most every state in the continental U.S. and the District of Columbia. His representations include:

- Tax-exempt clients, including universities and colleges, foundations, religious organizations, and other organizations with their federal and state UBTI issues.
- Companies in most industries, including large manufacturers, retailers, and many Fortune 500 companies that conduct business in multiple states
- Middle market companies, particularly with respect to their state and local tax planning and controversy matters
- Wealthy individuals, including professional sports figures and entertainers, with income tax planning, audit defense, and voluntary disclosure agreements

Publications

- "I Fought It On eBay: Internet Advertisers Versus the Tax Collector," (contributor) In Fashion (Fall 2008)
- "On-line and Mail-Order Retailers Are Subject To Michigan Business Taxes Even though They Have No Presence in Michigan," (co-author) Tax Talk (May 2008)
- "Warning for Illinois Taxpayers! Illinois Form ICB-1 May Waive the Statue of Limitations on New Tax Assessments," Tax Talk (July 2007)
- "Stop the Running of Interest on Alleged Tax Deficiencies," Tax Talk (April 2007)