



Eric B. Udowychenko

Partner

eudowychenko@fbtgibbons.com | 973.596.4713

One Gateway Center
Newark, NJ 07102

Practice Areas

Tax

Bar Memberships

New Jersey

New York

Languages

English

Spanish

Eric brings a particular proficiency in M&A and tax services to the FBT Gibbons Corporate Group. His experience includes leading buy-side and sell-side clients through international, federal, state, local, and transfer-pricing tax issues, conducting tax due diligence, structuring, and performing integration services for acquisitions of both U.S. and non-U.S. companies, including for deals exceeding \$450 million.

Eric is well-versed in conducting tax due diligence and tax structuring services for private equity and strategic clients acquiring stock or assets of U.S. and non-U.S. businesses, especially in the software space. He assists in performing tax due diligence for inbound and outbound transactions, analyzing various tax issues such as sales tax, check-the-box rules, successor liability, the portfolio interest exemption, withholding taxes, permanent establishments, tax treaties qualifications, anti-churning, debt-equity classifications, foreign tax credits, and more. He is well-versed in modeling tax attributes and financial modeling (ability to utilize tax NOLs, R&D credits, bonus depreciation, etc.) and is skilled in drafting stock and asset acquisition agreements, disclosure schedules, Section 1060 allocations, and investment fund agreements. He has also written memoranda on such topics as foreign tax credits, the tax treatment of legal settlements, qualified small business stock, transaction costs, deferred compensation, investment tax credits, up-C transactions, anti-churning issues, and more.

Additionally, he analyzed proposed and final Treasury Department regulations to evaluate impacts on clients' transactions, and optimized the location of intellectual property and considered the effect of Section 901 on foreign tax credits for licensing intellectual

property.

Other Info About Eric

Education

Law School

New York Law School, J.D., cum laude

- Harlan Scholar
- Notes and Comments Editor, *New York Law School Law Review*

Undergraduate School

Rutgers University, B.S.

Clerkships

Judicial Intern to the Honorable Dennis M. Cavanaugh, United States District Court, District of New Jersey, Newark, New Jersey, January 2013 – April 2013

Courts

State of New Jersey

State of New York

Featured Articles

[Tax Strategies for QSBS: Stacking and Staggering Section 1202 Exclusions](#)

[Tax Strategies: Selling Your S Corporation Business](#)

[Avoiding IRS Accuracy Penalties for a Substantial Underpayment of Tax](#)

© 2026 FBT Gibbons LLP. May be considered attorney advertising in some jurisdictions.