Eric G. Lanning

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Eric joined Lincoln in 2007 after a career as an estate and business planning lawyer in private practice. Eric's practice focuses entirely on issues of taxation related to insurance and annuity products, general corporate and insurance company tax matters (U.S. and international), taxation of innovative investments, state and local tax law (including insurance premium tax and unemployment tax issues), the application of federal estate and gift tax laws and state inheritance tax law to insurance products, taxation of trusts, regulated investment companies and partnerships, tax reporting and withholding, taxation of deferred compensation plans, IRAs, and SEPs, and general tax issues, including corporate travel and entertainment expenditures, settlements, and tax employment status.

Eric is responsible for managing active tax controveries and requests for guidance from the Internal Revenue Service and the Department of Treasury. Eric also assists Lincoln's Tax Department in managing tax audits and hearings before governmental agencies. Eric is a member of Lincoln's Business Risk Assessment Team (BRAT), a critical part of Lincoln Financial Group's risk management efforts. Eric represents the Company on the Committee of Annuity Insurers and the ACLI Product Taxation Committee (and related Working Groups), and currently serves as the Vice Chair of the Product Taxation Committee.

Eric received a bachelor's degree in Psychology in 1996 from the University of Michigan and his law degree in 1999 from the Indiana University School of Law – Bloomington. Eric earned an LL.M. in Taxation in 2007 from the Thomas M. Cooley School of Law. He is admitted to the State Bar of Michigan and is a member of the American Bar Association and the Federal Bar Association.

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