



C. Tyler Ball

Shareholder

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Christopher "Tyler" Ball focuses his practice in the areas of mergers and acquisitions and other commercial transactions; general business law; federal and state taxation; and estate and business succession planning.

Tyler is a member of the Firm's Business Department, where he primarily focuses his practice in the areas of mergers, acquisitions, and other commercial transactions; general business law; taxation; and estate planning.

Tyler routinely advises clients on business and tax matters, including the organization of for-profit entities, providing strategic and general counseling to ongoing businesses, and representation of funds and businesses and their owners in connection with many types of transactions.

Tyler also regularly assists clients in connection with income and estate tax and business planning, including business succession planning for closely held enterprises. He also has experience in representing clients' interests in tax-related disputes at the federal, state, and local levels.

Representative Matters

- Represented a management services organization in connection with its acquisition of non-clinical assets from a leading fertility treatment clinic serving the Boca Raton area, as part of which a comprehensive management services relationship was created to support the medical practice's continued growth and provision of exceptional patient service.
- Represented a group of sellers in connection with their sale of a controlling equity position in a mechanical contracting enterprise to a private equity-backed acquirer for more than \$20 million, as part of which a pre-closing restructuring (using an F reorg.) was undertaken to ensure a smooth transition of the business.
- Represented a seller in connection with the sale of a controlling interest in three affiliated entities engaged in commercial and industrial HVAC design, maintenance, and installation to a private equity-backed acquirer for more than \$20 million, as part of which a pre-closing restructuring (using an F reorg.) was undertaken to ensure a smooth transition of the business.
- Represented a private equity fund in connection with the launch of a management services organization providing clinical, operational, and administrative services to fertility practices, which included providing assistance related to the establishment of a partnership with a leading fertility treatment platform with three locations serving the Dallas-Fort Worth area.
- Represented the owners of affiliated commercial HVAC mechanical sales and service providers in the sale of their businesses for more than \$22 million.
- Represented a private equity fund in connection with its \$30 million acquisition of a controlling interest in a specialty plastics manufacturer and a related subordinated debt investment.
- Represented a leading service provider in the railroad industry in connection with a \$20 million sale to a private equity fund, as part of which the historic owners retained an interest in the go-forward business.
- Represented the owners of a large-scale manufacturer in the sale of their stock to a publicly traded company for approximately \$400 million, as part of which a §338(h)(10) election (an election to treat the transaction as an asset sale for tax purposes) was made.

- Represented the owners of a nationwide IT and cloud-based solutions service and infrastructure provider in the sale of their stock to a multi-national strategic acquirer.
- Represented a client's interest in the acquisition of a large retail food service franchisee.
- Represented a vertically integrated medical device manufacturer in the sale of its assets to a private equity fund, as part of which the historic owners received rollover equity in the acquiring entity.
- Represented a group of shareholders in connection with their sale of stock in three affiliated entities engaged in commercial and industrial HVAC design, maintenance, and installation to a private equity-backed strategic acquirer for more than \$100 million.
- Assisted in the sale of an IT-solutions business for a purchase price of more than \$16 million, including negotiating the contract between the company and its broker, negotiating multiple offers from potential buyers, advising on the movement of excluded solar assets, and carving out a loan under the Paycheck Protection Program.
- Represented a large shipbuilding operation in connection with a sale to a strategic acquirer in a transaction with potential proceeds exceeding \$32 million.
- Secured favorable private letter rulings involving complex tax issues at the federal and state levels.
- Assisted numerous clients with estate and business succession planning, which in many cases included the development of a strategy to equalize the transfer of wealth among members of successive generations while reserving control of the family enterprise in one or more designated members of the family or a non-familial successor.
- Assisted an established management services organization in connection with its acquisition of select assets from, and the establishment of an ongoing partnership with, a leading IVF clinic in a key market.
- Represented the founders of two power grid wholesale and retail operations in a transaction involving the sale of their equity to an electrical process materials and parts conglomerate, with proceeds exceeding \$65 million.
- Provision of ongoing general counseling to businesses in a variety of industries, including shipbuilding, specialty mechanical and plastic and shrink-film products manufacturing, global building materials supply and resale, IT solutions, medical device manufacturing, electrical power grid supplies, large industrial and commercial mechanical contracting, steel fabrication and erection, health care services, and functional service providers, among many others.
- Numerous buy-side representations on behalf of both private equity-backed and other strategic acquirers, with varied transaction sizes, structures, and features.
- Represent a large shipbuilding operation in connection with its acquisition of an established towboat operation and shipyard.



Professional Honors & Activities

- AV[®] Preeminent[™] Peer Review Rated by Martindale-Hubbell
- Listed in *Best Lawyers: Ones to Watch in America*[™] for Tax Law (2021 – 2024)
- Selected to Mid-South Rising Stars (2016 – 2023)
- Named a "Top 40 Under 40" by the *Mississippi Business Journal* (2023)
- Member – Mississippi Bar Association
 - Past President, Estates and Trusts Section
 - Young Lawyers Division
- Member – Capital Area Bar Association
- Member – Estate & Gift Planning Advisory Board, Baptist Health Foundation
- Graduate – Mississippi Bar 2017 Leadership Forum
- Graduate – Next Generation Leadership Institute (2015)
- Member – Federalist Society; President – Student Division (2009 – 2010)

- Past President and Board Member – His Way, Inc., a state-wide public charity that provides financial support to various organizations benefiting Mississippi's underprivileged children (2013 – 2016; 2020 – present)



Publications

- Guest Columnist – "IRS Once Again Begins Using Private Debt Collectors," *The Clarion Ledger*, Jackson, Mississippi (June 2017)
- Quoted – "Selling Your Business? Check Ramifications of Tax Laws Before Sale," *Mississippi Business Journal* (November 2015)
- "Business Succession Planning: The time is now," *Mississippi Business Journal* (February 2014)
- Guest Columnist – "Advice: Estate planning still has its place," *The Clarion Ledger*, Jackson, Mississippi (April 2013)
- Guest Columnist – "Court Ruling Reaches Far Beyond Health," *The Clarion Ledger*, Jackson, Mississippi (July 2012)
- "Mandate Upheld by the Taxing Clause – Why it's an Affront to the Constitution," *Y'all Politics* (July 2012)
- Guest Columnist – "Medicare Tax: The sky might not be falling, but roof is still on fire," *The Clarion Ledger*, Jackson, Mississippi (June 2012)
- Guest Columnist – "Complexity in Tax Code Price We Pay for Tax Equality," *The Clarion Ledger*, Jackson, Mississippi (March 2012)



Speaking Engagements

- "Investments within Qualified Opportunity Zones," Lunch & Learn (November 2018)
- "Planning for What Comes Next: Business Succession Planning," Rankin County Chamber of Commerce (February 2016)
- "Planning for What Comes Next: Business Succession Planning," Madison County Chamber of Commerce (February 2016)
- "Faith and Ethics in the Workplace," Mississippi College School of Business (February 2016)
- "Discussion of State Tax Appeals Procedures," Council On State Taxation (COST), Southeast Regional Meeting (March 2015)
- "S Corporations in Detail," CLE, National Business Institute Conference (June 2014)
- Co-lecturer – "Tax Issues In Property Transactions," University of Mississippi School of Law (March 2011)



Education

- Georgetown University Law Center, LL.M. Taxation, 2012, with distinction
- University of Mississippi School of Law, J.D., 2011, cum laude
- Mississippi College, B.S., Accounting, 2008



Admissions

- Mississippi, 2011
- U.S. Tax Court
- Mississippi Supreme Court
- U.S. District Court for the Northern and Southern Districts of Mississippi
- U.S. Court of Appeals for the Fifth Circuit