C. Tyler Ball

Shareholder

Jackson | 601.351.8959 | tball@bakerdonelson.com

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

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

Tyler routinely advises clients on tax and business matters, including the organization of for-profit entities, the provision of strategic and general counseling to ongoing businesses, and the representation of businesses and their owners in connection with many types of transactions. His representative experience with mergers and acquisitions and general counseling includes the representation of public and private companies engaged in manufacturing, automotive sales and financing, transportation, oil services, financial transactions, large-scale commercial landscaping, commercial and industrial HVAC design, maintenance, and installation, IT and cloud-based solutions service and infrastructure sales, foodservice, and retail sales of various consumer goods, among others.

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

Representative Matters

- 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.
- Secured favorable private letter rulings involving complex tax issues at the Federal and state levels.
- Represented a vertically integrated medical device manufacturer in the sale of its assets to a private equity firm, as part of which the historic owners received rollover equity in the acquiring entity.
- Ongoing provision of general counseling to businesses in a variety of industries, including a prominent national automobile dealer network, a regional furniture and mattress retailer, a nationally recognized IT solutions provider, and a medical device manufacturer, among others.
- 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.
- 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.

Professional Honors & Activities

- AV® Preeminent™ Peer Review Rated by Martindale-Hubbell
- Named a Best Lawyers in America® "Ones to Watch" in Tax Law (2021)

- Named a Mid-South Rising Star by *Mid-South Super Lawyers* (2016 – 2020)
- 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 – The Mississippi Bar 2017 Leadership Forum
- Graduate – Next Generation Leadership Institute (2015)
- Member – The Federalist Society; President – Student Division (2009 – 2010)
- 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 –)

Publications

- "Tax Act Presents New Opportunity for Gain Deferral" (May 2018)
- "Tax Reform: Spotlight on Compensation and Benefits Provisions" (January 2018)
- Guest Columnist – "IRS Once Again Begins Using Private Debt Collectors," *The Clarion Ledger*, Jackson, Mississippi (June 2017)
- "IRS (Once Again) Begins Using Private Debt Collectors" (May 2017)
- "Executive Order Results in IRS' Reconsideration of Plan to Reject Certain Returns Missing Health Insurance Information" (February 2017)
- "President Trump Has Been Inaugurated. What's Next for Tax Reform?" (January 2017)
- "IRS Provides Guidance Addressing Leave-Based Donations Benefiting Louisiana Storm Victims" (September 2016)
- "Proposed Regulations Seek to Significantly Limit Common Estate Planning Tool" (August 2016)
- "Spotlight on Mississippi: Legislature Approves Bill Eliminating Franchise Tax" (April 2016)
- "Spotlight on Mississippi: Supreme Court Rules Against Department of Revenue's Claimed Entitlement to Deference" (April 2016)
- 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, Southeast Regional Meeting (March 2015)
- "S Corporations in Detail," CLE, National Business Institute Conference (June 2014)
- Co-lecturer – "Tax Issues In Property Transactions," The 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