Christopher J. Coats

Shareholder

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Christopher J. Coats concentrates his practice in the areas of estate planning, tax law, and business law.

Mr. Coats represents family offices, high net worth individuals and families, and large family owned and closely held entities in sophisticated estate, gift, and generation-skipping tax planning, business succession planning, business transactions, income tax planning, and estate and trust administration.

Mr. Coats has extensive experience in wealth transfer planning including drafting complex wills and generation-skipping trusts, intentionally defective grantor trusts (IDGTs), grantor retained annuity trusts (GRATs), revocable trusts, inter vivos QTIP trusts, life insurance trusts, charitable remainder trusts, qualified personal residence trusts, disclaimers and other estate planning instruments. In addition, he regularly prepares and reviews federal estate and gift tax returns and works with appraisers (both business and real estate) with respect to complex valuation issues related to such tax returns.

He has represented numerous clients in both gift and sale transactions of business interests (including voting and non-voting limited liability company interests, general and limited partnership interests, and voting and non-voting closely held corporate stock) and real property (including farm property, investment property, vacation homes and undivided interests in various types of real estate).

Mr. Coats has substantial experience drafting limited liability company agreements, limited partnership agreements and shareholder agreements. He frequently advises clients on and assists with the formation, operation and disposition of family limited liability companies and family limited partnerships. He also works on transactions and other matters involving corporate tax and partnership tax issues.

He also has significant experience drafting and negotiating antenuptial (premarital) agreements and assisting clients in protecting and preserving wealth for future generations.

Professional Honors & Activities

- Listed in *Chambers USA High Net Worth* in Tennessee Private Wealth Law (2017 – 2023)
- Listed in *The Best Lawyers in America®* for Trusts and Estates (2019 – 2024); Business Organizations (including LLCs and Partnerships) (2020 – 2024); Closely Held Companies and Family Businesses Law (2021 – 2024)
- Named the Best Lawyers® 2023 Business Organizations (including LLCs and Partnerships) "Lawyer of the Year" in Memphis
- Named the Best Lawyers® 2023 Closely Held Companies and Family Businesses Law "Lawyer of the Year" in Memphis
- AV® Preeminent™ Peer Review Rated by Martindale-Hubbell (Trusts and Estates, Taxation and Corporate Law)
- Named a Mid-South Rising Star by *Mid-South Super Lawyers* (2014 – 2019)
- Member – American, Tennessee, Mississippi and Memphis Bar Associations (Tax Section Member of ABA, TBA and MBA)
- Member – Memphis Estate Planning Council
- Outstanding Student Award in Business Planning Law

- Outstanding Student Award in Gaming Law
- Outstanding Member Award for Moot Court Board
- Moot Court Board Executive Committee
- Phi Kappa Phi
- Beta Alpha Psi

Webinars

- Succession Planning: A Legal Overview (August 2019)

Education

- New York University, LL.M. in Taxation, 2005
- University of Mississippi School of Law, J.D., 2004, cum laude
- University of Mississippi, Bachelor of Accountancy, 2001, magna cum laude

Admissions

- Tennessee, 2005
- Mississippi, 2004
- United States Tax Court