



## J. Nelson Irvine

Senior Counsel



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Throughout my years of practice as counselor and advocate, I've learned to listen and understand my client's concerns, goals, and objectives, suggest possible solutions based on my knowledge of the law and experience, and work with my client to achieve those goals and objectives.

After more than fifty years in the practice of law, Nelson Irvine continues in the role of counselor to advise clients of the Chambliss firm and to seek creative solutions to problems encountered by family owned and closely-held business organizations. Nelson began his legal career in Chattanooga with the Chambliss firm in 1968. During his years as a member of the firm, Nelson Irvine has served as a trusted advisor to and advocate for families, business owners, investors, estates and trusts, business entities, and nonprofit organizations. He has represented business entities throughout their life cycle and advises closely-held and family-owned businesses and trusts over multiple generations. Now, he continues to serve clients while he transitions from full-time practice by continuing to advise clients and connect them with colleagues who have expertise and experience. He continues to focus on business succession and related estate and trust planning and the tax consequences of business transactions and succession plans, as well as the use of trusts and business entity structures to carry out strategic plans and achieve goals and objectives for clients. He has prepared and reviewed business transaction contracts for both the seller and buyer side and private offerings for investment funds and private transaction brokers. His clients include the owners of and investors in C corporations, S corporations, limited liability companies, general and limited partnerships, and sole proprietorships.

His broad experience as corporate and business legal counsel has given him the background and experience to provide counsel regarding the consequences of corporate governance, business transactions, and investment decisions by owners, directors, officers, managers, and investors.

Nelson has advised and represented clients in the formation and operation of nonprofit and tax-exempt organizations and has provided guidance on organizational and operational matters and compliance issues of nonprofit corporations and limited liability companies and tax-exempt organizations.

### Services

- Business
- Chambliss Startup Group
- Charitable and Public Purpose Organizations
- Corporate Governance and Risk Management
- Estate Planning
- Family Business Planning and Succession
- Financial Services
- Mergers and Acquisitions

### Industries

- Charitable and Public Purpose Organizations
- Food and Beverage
- Individuals, Families, Estates, and Trusts
- Manufacturing
- Startups and Emerging Companies

### Admissions

- Tennessee
- Supreme Court of Tennessee
- U.S. Court of Appeals Sixth Circuit
- U.S. District Court Eastern District of Tennessee

## Experience

Advising owners of private investment funds in the real estate industry with subscribed capital of more than \$100 million

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Representing owners and investors in privately held partnerships and LLCs in disputes and negotiations for control, sales of assets, liquidations and dissolutions, mergers and reorganizations, and leveraged buy-outs.

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Representing and advising owners and boards of directors of family-owned and closely-held business entities and joint ventures

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Serving as a director and officer of a privately-owned manufacturing company with domestic and foreign subsidiaries and a world-wide market for its products for more than 35 years

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Representing equity owners of family business and successfully litigating challenges by Internal Revenue Service to limited partnership valuations in United States Tax Court

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Serving as trustee of various trusts and advising trustors, trustees and trust beneficiaries regarding trust administration and the decantation of multi-generational family trusts

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Forming and organizing nonprofit and tax exempt organizations, including nonprofit corporations such as Hospice of Chattanooga and Hospice of Chattanooga Foundation and serving as director and officer of non-profit organizations such as the YMCA of Metropolitan Chattanooga

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## Associations

### Professional

- Estate Planning Council of Chattanooga
- Chattanooga Tax Practitioners

### Bar Associations

- American, Chattanooga and Tennessee Bar Foundations, Fellow
- Chattanooga Bar Association
- Tennessee Bar Association
  - Business Law Section, Executive Council (2007-2012)
  - Nelson has played an active committee member in the revision and drafting of entity statutes for the state of Tennessee including:
    - Tennessee Nonprofit Corporation Act (2015)
    - Tennessee Nonprofit Corporation Act (1987)
    - Tennessee Limited Liability Company Act (1994)
    - Tennessee Revised Limited Liability Company Act (2006)
    - Tennessee Revised Uniform Partnership Act (2002)

- U.S. Tax Court

## Education

- J.D., Vanderbilt University Law School, 1966
- B.A., The University of North Carolina at Chapel Hill, with honors, 1963

- Tennessee Business Corporation Act (2013)
- Presenter for Continuing Legal Education for entity statutes in Tennessee for Tennessee Bar Association
- American Bar Association
  - Business Law Section, Member
  - Committee for LLCs, Partnerships and Unincorporated Entities
  - Committee for Non Profit Organizations

### Pro Bono

- Nelson has served on the boards of nonprofit corporations and community based organizations with charitable and educational missions and has presented educational seminars for nonprofit and charitable organizations.

## Noteworthy

- *Best Lawyers in America*, "Chattanooga Nonprofit/Charities Law Lawyer of the Year," 2022, 2024
- *Best Lawyers in America*, "Chattanooga Mergers and Acquisitions Law Lawyer of the Year," 2021
- *Best Lawyers in America*, "Chattanooga Corporate Lawyer of the Year," 2020
- *Best Lawyers in America*, Corporate Law, Mergers and Acquisitions Law, and Non-Profit / Charities Law
- Martindale-Hubbell® AV® Preeminent™ Peer Review Rated
- Avvo 9.9
- YMCA's William D. Pettway Jr. Memorial Leadership Award
- Clerk - Honorable Chester C. Chattin, Associate Justice, Supreme Court of Tennessee, 1966-1968
- Partner/Shareholder in Chambliss Law Firm from 1973-2015
- Of Counsel to Chambliss Law Firm since 2015

## Community

- Hospice of Chattanooga, Inc., Director and Secretary 1980-1998, Counsel and Advisor 1980-2014
- YMCA of Metropolitan Chattanooga, Director 1980-2010, Legal Counsel 2010-2013
- Reflection Riding, Inc. and Reflection Riding Land Conservation Trust, Director 1980-2014, two terms as President and Chairman
- Reflection Riding Arboretum and Nature Center, Executive Committee 2011-2014
- Chattanooga Symphony and Opera Association, Director 1990-1994 and President 1994-1996
- Chattanooga Area Chamber of Commerce, Director and Vice Chairman Public Policy 1992-1994
- Rotary Club of Chattanooga, Member 1981-Present
- The University of Tennessee at Chattanooga, Adjunct Professor of Business Law, 1987-1989

## Sidebar

Nelson and his wife enjoy spending time with their children, grandchildren and great grandchildren. Traveling has always been one of their shared passions, and they've visited both foreign countries as well as many of the federal and state parks in the United States. He enjoys fly fishing and the arts. He is the great grandson of founder Justice Alexander W. Chambliss and the grandson of

late senior counsel John A. Chambliss. Following his family tradition, he has devoted significant time and resources to supporting the Chattanooga community and various community-based non-profit and charitable organizations, including the Chambliss Center for Children and Reflection Riding Nature Center and Arboretum, founded by John A. Chambliss in 1956, and Hospice of Chattanooga.