

Beaudrot nearly missed calling as tax attorney

By H.M. Cauley
CONTRIBUTING WRITER

When it comes to tax issues, there's one person Atlanta businesses want on their side.

Charles "Chuck" Beaudrot Jr. has built a reputation as the go-to, can-do expert in the field, and his skills are in high demand. But if it weren't for a summer job 37 years ago, he may have missed his calling.

Like so many energetic and newly minted attorneys, Beaudrot saw himself in Perry Mason mode. The South Carolina native had mapped out a trial career in his mind when he got a call from an Atlanta firm that changed his destiny.

"I vividly remember sitting in my apartment in Cambridge when they called and said they wanted me for the tax group," said the 61-year-old Harvard grad. "They tell me there was dead silence on my end of the phone, but I did say I'd give it a try. And it's been a hoot."

In 1976, Beaudrot went to work for Kilpatrick, Cody, Rogers, McClatchey & Regenstein, a 74-attorney firm considered huge at the time. The \$18,000 starting salary was "a princely sum," said Beaudrot, who worked alongside Harold Abrams, head of the tax division.

"I wound up doing all sorts of stuff," Beaudrot said. "My first week there, another lawyer and I tried a case in front of the judge who locked up Martin Luther King Jr.; it was pretty cool. They also gave me this exotic, 10-year-old sales tax case that a senior litigation partner had lost in the U.S. Supreme Court. I won 4-3 in the Georgia Supreme Court at my second year at Kilpatrick."

Beaudrot credits Abrams with drawing him into the world of tax litigation. "He let me do protests and appeals, and I learned a lot," he said. "I also had a great time."

Beaudrot soon caught the attention of a competing firm that made him the unrefusable deal. In 1982, he joined what is now **Morris, Manning & Martin LLP**, where he is the senior partner in the tax practice.

"I was charmed by these sweet-talking devils who wanted me to head up their tax department," said Beaudrot, who speaks in a rapid-fire staccato interrupted by bursts

Charles "Chuck" Beaudrot Jr.

Age: 61 **Born:** Greenwood, S.C.

Lives in: Buckhead

Education: Bachelor's degree, Duke University; law degree, Harvard University

Current job: Senior partner, tax practice, Morris, Manning & Martin LLP

Prior job: Tax associate, Kilpatrick, Cody, Rogers, McClatchey, Regenstein

Family: Single, two children

Hobbies: Collecting Japanese cloisonne, writing and performing choral and classical music



of laughter. "It was a leap of faith, but they offered me a partnership and \$50,000. I thought I was so rich!"

In his new position, Beaudrot tackled almost every tax situation conceivable.

Beaudrot credits that on-the-job training as the basis for his financial expertise.

"It's very, very hard to learn all this when firms don't have the incentives to train the way they used to," he said. "There's more pressure to get people to specialize and stay focused now."

Gary Sledge, president and chief financial officer of **Kellett Investment Holdings LLC**, is among the many clients who appreciate Beaudrot's cache of knowledge.

"Chuck has so much experience that I can ask him a question and he typically knows the answer or can find it in a few minutes," Sledge said. "I've dealt with lawyers who tell you why you can't accomplish something. Chuck may say you can't necessarily do it that way, but try this way. Rather than saying, 'That's a waste,' he's helped us meet our needs. He's very well-rounded, which I appreciate. I don't have to go to another lawyer to get what I need."

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"He's always receptive to new approaches and comes up with good ideas himself," Reid said. "He has a lot of experience, but he's still open to ways of making a deal happen."

Following Beaudrot's experience is akin to reading a stock market graph. It climbed into the late 1980s when the firm moved to Buckhead, but plunged by the early '90s as the real estate market collapsed.

Technology filled the void, and Beaudrot and his colleagues "rode the tech bubble" and built a larger firm around it. The tech wreck of 1998 was a low point that turned with the great real estate run of the early 2000s. But Beaudrot considers the years since 2008 to be some of the toughest.

"The reality is life has gotten harder," he said. "If you were competent in 1976, the world beat a path to your door. Now, to get business, you have to take it away from somebody else. Senior people who were planning on retiring can't afford to, which means three years of law students are backed up, trying to get into the profession. It's made the last four years very tough."

Beaudrot's personal life hasn't been easy, either. The father of two adult children, he divorced twice, was widowed once and survived the murder of his fiancée three years ago.

"I've been through some very rough spots that make me risk-averse, so I'm single."

But the Buckhead resident has plenty of

passion in his life. His broad expertise and enthusiasm makes him a popular speaker, and he's often called on to make sense of complex issues from LLCs and real estate capital markets to acquiring distressed debt. He teaches contract drafting at **Emory University**, collects Japanese cloisonne, chairs the Atlanta Sacred Chorale, and writes and publishes choral and classical music. His musical roots are deep, starting as the child of an organist mother and singing as a boy soprano through joining choirs in college and law school.

"One of my few regrets is that I didn't listen to my mother and learn the piano," he said. "Thankfully, the computer plays for me so I can write things out and hear them played back."

Longtime friend Bruce Crabtree of **Smith, Gambrell & Russell LLP** said Beaudrot introduced him to his wife and then wrote the recessional music for their wedding. (The sheet music hangs in his living room as "an original Beaudrot.")

The two have been pals since they shared a house together as summer law interns in the '70s and are now godparents to each others' children.

"Chuck has an astounding memory," Crabtree said. "Couple that with intellect and talent, and you get a guy who does tax law and writes music. He's a guy of huge energy and many enthusiasms. Not many people have those kinds of gifts. He's just a great guy."