



John L. Coalson, Jr.

Senior Counsel

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Related Services

Unclaimed Property ■ State & Local Tax ■ Tax

For more than 30 years, John has been counseling clients through unclaimed property audits; he is one of the very few attorneys whose practice focuses exclusively on escheat law nationally. John has counseled nearly half of the Fortune 100 on tax and unclaimed property issues. Companies also look to John for regulatory advice on gift cards, incentive programs and prepaid access products.

John Coalson's practice focuses on unclaimed property law and state and local tax issues. Over the course of a distinguished career in which he has been widely recognized as one of the leading practitioners in his field nationally, John has advised almost half of the Fortune 100 on unclaimed property and tax matters. He has represented dozens of major corporations in unclaimed property audits and voluntary disclosures before the administrators in Delaware, New York and more than 40 other states. He is also one of the leading attorneys in the country in advising clients regarding unclaimed property, tax, consumer protection and other regulatory issues related to gift cards, loyalty/awards/incentive programs, discount voucher programs, virtual gift cards and other stored value/prepaid access products. John has advised more than 75 companies on the structuring of gift card programs, including retailers, restaurant operators, airlines, hotel/resort operators, vacation programs, spa and health club operators, and discount voucher sales programs. John is the co-author of the BNA *Unclaimed Property Portfolio*, more than two dozen published articles and more than 100 technical papers on unclaimed property and tax law.

Representative Experience

- In the area of unclaimed and abandoned property, has represented more than 50 national companies in connection with multistate audits and/or voluntary disclosures.
- Has advised more than 75 companies in connection with structuring of their gift certificate, gift card and merchandise credit operations.
- Has represented clients in negotiations and provided legal opinions in connection with purchases and sales of businesses, reorganizations and evaluation of potential exposures and establishment of appropriate reserves and compliance projects.
- Led the successful defense of Simon Property Group's gift cards' dormancy charges and expiration dates in *Benson v. Simon Property Group*, 281 Ga. 744 (March 2007).
- Has represented more than 100 clients in state tax matters before the Georgia Department of Revenue and state tax administrators in other states involving state income, sales/use and property taxes.
- Representative state tax litigation: *Equifax Check Services v. Tenn. Dep't of Revenue*, 2000 Tenn. App. Lexis 412 (6/27/2000).

Publications & Presentations

Publications

- “Cryptocurrencies and Unclaimed Property—Into the ‘Virtual’ Unknown,” *Bloomberg BNA Daily Tax Report: State*, February 8, 2019.
- “A Tale of Two Questions: May States Escheat or Sell Foreign-Address Unclaimed Property?,” *Journal of Multistate Taxation and Incentives*, Vol. 25, No. 6, September 2015.
- “Bloomberg BNA Q&A with the Authors of the New Third Edition of Bloomberg BNA’s Portfolio 1600 – Unclaimed Property,” *Bloomberg BNA*, August 7, 2015.

Professional & Community Engagement

- Fellow, American College of Tax Counsel
- Unclaimed Property Professionals Organization
- Trustee and Advisory Board, Paul Hartman State and Local Tax Forum
- Advisory Board, New York University State and Local Tax Forum
- Advisory Board, *State Tax Notes*
- Advisory Board, *Journal of Multistate Taxation and Incentives*

Accolades

- *The Best Lawyers in America*® recognition since 1995
- The Best Lawyers in America “Lawyer of the Year - Atlanta Tax Law,” 2015
- The Best Lawyers in America “Lawyer of the Year – Tax Litigation and Controversy,” 2013
- *Chambers USA: America’s Leading Lawyers for Business*, 2003 – 2020
- *Journal of State Taxation* “State and Local Tax Professional of the Year 1989”
- Thomson Reuters *Super Lawyers*, 2004 – 2013
- UPPO Award of Excellence, 2015
- UPPO Award of Merit, 2016

Education

- University of Georgia (J.D., 1977)
- Emory University (B.B.A., 1974)

Admitted to Practice

- Georgia