McBRAYER



KENTON L. BALL

Of Counsel

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HONORS & AWARDS

- Best Lawyers in America®, 2024-2027, Litigation and Controversy - Tax; Tax Law

PRIMARY PRACTICE

Taxation

Corporate and Business Tax Law

Tax Planning

Tax Controversy

Tax Compliance

Transaction Tax

Estate Planning and Administration

ADDITIONAL PRACTICE EXPERIENCE

Business and Corporate Law

Business Formation and Planning

Business Succession Planning

Economic Development and Business Incentives

Kenton Ball's primary practice area is taxation, covering the entire spectrum of this field: income tax, sales and use tax, real property tax, payroll/employment tax matters—including civil penalties—and estate and gift tax. Within the taxation field, Kenton handles numerous controversial cases, including audit and examination work with the Internal Revenue Service, various state Departments of Revenue, and local taxation authorities. He also litigates tax matters before the US Tax Court, the Kentucky Claims Commission (formerly the Kentucky Board of Tax Appeals), and local boards of assessment appeals. On rare occasions, he addresses collection matters.

One of Kenton's primary incentives for joining McBrayer was to work with its attorneys who practice criminal law and thereby expand his criminal tax and white-collar crime practice. He is highly conversant with the tax laws, and likes McBrayer's extensive federal courts practice and experience. Moreover, Kenton's prior experience working for two Lexington CPA firms allows him to understand fully (and recreate, if necessary) financial statements without adding an accounting professional — thus generating speed and efficiency for the client. Kenton's secondary area of focus is corporate formation/organization and re-organization work with small businesses. This focus necessarily requires a thorough understanding of these businesses' tax status and structure.

KENTON L. BALL

ADMISSIONS

Kentucky, 1984

Illinois, 1999

Sixth Circuit Court of Appeals

U.S. Federal District Court for the Eastern District of Kentucky

EDUCATION

LL.M. in Taxation, Boston University School of Law, Boston, MA, 1990

J.D., University of Kentucky College of Law, Lexington, KY, 1984

B.S., Centre College, Danville, KY, 1980

- Major: Economics
- Honors: *Cum Laude*

Kenton is a former attorney manager with the Division of Legal Services of the Kentucky Revenue Cabinet, where he litigated from 1991 through 1998. Subsequently, he headed the Tax Department of the Lexington office of a large CPA firm. He has extensive business and legal experience in the following business areas: equine, real estate development, condominium associations, manufacturing, auto dealerships, cigarette distribution, timberland valuation, and personal estate planning. He has litigated issues from real property valuation to the computation of penalties to innocent spouse protection.

CAPABILITIES, SUCCESSES, AND ASSIGNMENTS

- Handles controversial work such as audit/examination work with the Internal Revenue Service, with Departments of Revenue in the various states, and with local taxation authorities.
- Assists clients with payroll and employment tax matters.
- Helps clients with estate and gift tax planning.
- Represents clients in tax litigation before the US Tax Court, the Kentucky Claims Commission (formerly the Kentucky Board of Tax Appeals), and local boards of assessment appeals.
- Assists small businesses with corporate formation, organization, and re-organization.

Kentucky Leader

Bluegrass Rape Crisis Center:

- Board member from 1996 through 2004

Lexington Fayette County Parking Authority

- Board member, 2006-present
- President, 2006-2012

Christ Church Cathedral (Episcopal)

- Vestry (Board of Directors), 2006 through 2008
- Numerous service committees, 1992 through present

Episcopal Diocese of Lexington

- Parish Assessment (to fund Diocese) Special Committee, 2000 & 2009
- Camps and Conference Committee, 2012-2014
- Audit Committee, 2010-2015
- Assistant to the Chancellor (Diocese's attorney), 2014-present

News

IN THE MEDIA - Fifty McBrayer Attorneys Recognized by *Best Lawyers® for 2027*
August 20, 2026

Celebrating Excellence: 40 McBrayer Attorneys Recognized by Super Lawyers
December 16, 2025

McBrayer PLLC Achieves Record-Breaking Recognition in *Best Lawyers in America® 2026*
August 21, 2025

New Record Set: 51 McBrayer Attorneys Honored in Best Lawyers 2025
August 15, 2024

Another Record! 49 McBrayer Attorneys Named to Best Lawyers® 2024
August 17, 2023