



Angela L. Drumm

Principal

St. Louis, MO

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Education

Washington University
School of Law, St. Louis,
MO, 2005

- *Washington University Global Studies Law Review*, associate editor
- Academic Achievement Award: Corporate Reorganization Taxation

University of Missouri,
Columbia, MO, B.S.B.A.,
Finance & Banking and
Real Estate with minor in
Economics, *summa cum
laude*, 2002

Angie Drumm concentrates her practice in the areas of Banking & Finance, Real Estate, Venture Capital and Private Equity, Financial Restructuring & Bankruptcy, and Business Law.

As a member of the firm's Business Law Group, she represents lenders and venture capital investors in finance transactions that range from \$5 million to more than \$200 million, often secured by real estate and utilizing tax credit incentives. She also helps clients navigate through all aspects of commercial real estate matters – from the acquisition to development and leasing. Moreover, Angie possesses experience in a variety of other corporate matters, such as Chapter 11 proceedings, mergers and acquisitions, formation of business entities and numerous business contracts.

In addition to her business law practice, she is a frequent contributor to legal articles, and, for over 10 years, she was the co-author of "TaxWise", a quarterly column about the intricacies of tax law, published in *The St. Louis Bar Journal*.

The diversity of her practice areas enables Angie the versatility to successfully handle a wide array of commercial transactions.

Practice Areas

- Banking & Finance
- Business Law
- Emerging Businesses
- Financial Restructuring & Bankruptcy
- Real Estate
- Venture Capital & Private Equity

Awards & Recognition

- Best Lawyers – "The Best Lawyers in America" (2024)
 - Real Estate Law
- Missouri & Kansas Super Lawyers
 - Super Lawyers (2021-present)
 - Rising Stars (2013-2019)
- Missouri Lawyers Weekly – Up & Coming Lawyer (2018)

Professional & Community Involvement

- Junior Achievement of Greater St. Louis, Inc., Board of Directors (2016-present)
- Commercial Real Estate Women St. Louis (CREW) (2010-present)
 - Executive Board of Directors, President (2023)
 - Executive Board of Directors, President-Elect (2022)
 - Executive Board of Directors, CREW Network Delegate (2021)
 - Executive Board of Directors, Secretary (2020)
 - Sponsorship Committee Chair (2018-2019)
 - Golf Committee Chair (2016-2017)

- Ambassador Committee (2011-2015)
- Volunteer Lawyer and Accountants for the Arts, Board of Directors (2012-2016)
- Bar Association of Metropolitan St. Louis
- Missouri Bar Association
- Illinois Bar Association

Publications

- "National Taxpayer Advocate - 2014 Annual Report to Congress," *The St. Louis Bar Journal*, Spring 2015
- "When Too Much Control Can Get Out of Control," *The St. Louis Bar Journal*, Winter 2014
- "The Sin of Wages," *The St. Louis Bar Journal*, Summer 2014
- "A Surprising Twist to a Statute of Limitations," *The St. Louis Bar Journal*, Spring 2014
- "When Too Much Control Can Get Out of Control," *The St. Louis Bar Journal*, Winter 2014
- "The IRS Summons Power - A New Twist," *The St. Louis Bar Journal*, Fall 2013
- "Why Charity Begins at Home," *The St. Louis Bar Journal*, Summer 2013
- "100th Anniversary of the 16th Amendment," *The St. Louis Bar Journal*, Spring 2013
- "The Rescission Doctrine," *The St. Louis Bar Journal*, Winter 2013
- "Defined Value Clauses Re-Visited," *The St. Louis Bar Journal*, Fall 2012
- "Changing One's Mind Without Changing the Tax Consequences," *The St. Louis Bar Journal*, Summer 2012
- "Using Defined Values to Reduce Gift Taxes or Tax Savings Clauses Revisited," *The St. Louis Bar Journal*, Spring 2012
- "The Power of Powers of Appointment," *The St. Louis Bar Journal*, Winter 2012
- "Hitting Us Where We Live," *The St. Louis Bar Journal*, Fall 2011
- "Pierre Steps in front of Tax Court Again," *The St. Louis Bar Journal*, Summer 2011
- "Tax Court Places Limitations on Asset Protection Planning," *The St. Louis Bar Journal*, Spring 2011
- "Rescinding a Disclaimer - Getting a Second Chance," *The St. Louis Bar Journal*, Winter 2011
- "The Tax Treatment of Restitution Payments," *The St. Louis Bar Journal*, Fall 2010
- "Thinking Outside the (Check-the) Box," *The St. Louis Bar Journal*, Summer 2010
- "... the value of the taxable estate shall be determined by....," *The St. Louis Bar Journal*, Spring 2010
- "The Privileged Few (Reprise)," *The St. Louis Bar Journal*, Winter 2010
- "It's About Time - Limitations Period Granted for Innocent Spouse Relief Interpreted," *The St. Louis Bar Journal*, Fall 2009
- "Civil and Criminal Tax Fraud Penalties," *The St. Louis Bar Journal*, Summer 2009
- "Nothing Succeeds - for the IRS - Like Successor Liability," *The St. Louis Bar Journal*, Spring 2009
- "Equitable Recoupment - A New Twist," *The St. Louis Bar Journal*, Winter 2009
- "Evading a Conviction for Tax Evasion - Boulware v. United States," *The St. Louis Bar Journal*, Fall 2008
- "The Power to Substitute May be the Power to Avoid Tax," *The St. Louis Bar Journal*, Summer 2008
- "Happily Never After Marriage," *The St. Louis Bar Journal*, Spring 2008
- "Penalties for Aiding and Abetting," *The St. Louis Bar Journal*, Winter 2008
- "Garnishing the Wages of Sin," *The St. Louis Bar Journal*, Fall 2007

- "Debt and Taxes: Treatment of Shareholder Loans," *The St. Louis Bar Journal*, Summer 2007
- "Offers in Compromise and Bankruptcy," *The St. Louis Bar Journal*, Spring 2007
- "How Reasonable Must Reasonable Cause Be?" *The St. Louis Bar Journal*, Winter 2006
- "To Buy or To Sell, That is the Question," *The St. Louis Bar Journal*, Fall 2006
- "Trash Talk: Disposing of Confidential Information," *TED Magazine*, October 2006
- "It's Best to Avoid this Hill," *The St. Louis Bar Journal*, Summer 2006
- "Keep It Real: New Legislation on Counterfeit Manufacturing Strengthens Penalties for Counterfeiters and Increases the Protection of American Trademark Owners," *TED Magazine*, July 2006
- "Officer Compensation: How to Avoid Getting it S Backwards," *The St. Louis Bar Journal*, Spring 2006
- "The IRS Summons Power," *The St. Louis Bar Journal*, Winter 2006
- "What's the Deal with Real Estate? Part II," *The St. Louis Bar Journal*, Summer 2005
- "What's the Deal with Real Estate?" *The St. Louis Bar Journal*, Spring 2005