



## Raymond S. Kreienkamp

### PARTNER

ST. LOUIS, MO

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### OVERVIEW

A CPA with an MBA, Ray is nationally recognized for his sophisticated representation of clients in trusts, estates and tax law.

Ray serves diverse clients effectively, efficiently and creatively. He structures his clients' estate plans to take into account each family's special needs and goals. For people with closely held businesses who need assistance with succession planning, he helps structure tax-advantaged plans with the flexibility to accommodate future changes in business needs and the tax environment.

Other clients range from start-up entrepreneurs to businesses seeking custom advice on formation, management, acquisitions, dispositions, and mergers and acquisitions. Nonprofits also seek his counsel on organizational and tax matters.

Ray takes a personal interest in clients' aspirations and concerns and is satisfied only when clients feel secure in the decisions they have made under his guidance.

*"Ray Kreienkamp not only answers my questions, but always offers practical advice and suggestions that help me accomplish my goals."*

— General counsel, genetic testing facility

### Industry

Financial Services & Capital Markets

### Services

Corporate

Federal Tax Planning

Mergers & Acquisitions

Nonprofit Organizations & Religious Institutions

Private Wealth

State & Local Taxation (SaLT)

Tax

Tax Controversy

## Featured Experience

### Intervention Averts Unintended Taxable Merger

Two outside law firms designed a business combination as a tax-free merger. One of the business owners was an estate-planning client of Husch Blackwell. The night before the transaction was to close, that client called his estate-planning attorney at this firm to advise him of a change in his estate and the need for an update to his estate plan. The estate-planning attorney asked for a copy of the transaction documents in order to share them with Ray, whereupon Ray discovered that the merger would be taxable. As structured, the client would have had to pay significantly more income taxes in the year of the transaction than the amount of cash he would receive that year as a result of the transaction. That evening, Ray restructured the transaction in a manner that met both our client's and the buyers' goals and was completely tax free.

## Experience

- Structured multigeneration trust to preferentially benefit descendants active in business while providing asset protection and estate tax savings and taking advantage of pending change in gift and generation-skipping transfer tax law.
- Advised family owning significant business interests nationwide on income and estate tax saving business formation and disposition issues.
- Structured sophisticated multistep process to defer income taxes on sale of business where current owners retain investment in ongoing operations.
- Advised clients on business structuring alternatives to minimize state and local tax risk and assessments.
- Represented major bank in tax-free acquisition of several banks in separate transactions.
- Counseled owners of large closely held business who wanted to benefit all their children but also to provide larger percentage of their business assets to descendants active in family business. Designed trust to accomplish goal over multiple generations while providing significant estate and generation-skipping transfer tax savings and asset protection to beneficiaries.

## Experience

- Assisted family in forming entity in which company was sold and became subsidiary of new corporation, making certain tax elections. Ensured family retained minority interest in conglomerate purchasing their business. Created structure to exchange interest in their business for interest in conglomerate on a tax-deferred basis.

## Recognition

- *The Best Lawyers in America*®
  - Tax Law, 2007-2026
  - Trusts and Estates, 2007-2026
  - Best Lawyers® Tax Law "Lawyer of the Year," St. Louis, 2022
- Martindale-Hubbell AV Preeminent
- Missouri & Kansas Super Lawyers, Closely Held Business, 2005-2009

## Education

- J.D., Saint Louis University School of Law
  - *magna cum laude*
- M.B.A., Saint Louis University
  - *summa cum laude*
- B.S.B.A., Saint Louis University
  - *summa cum laude*

## Admissions

- Missouri
- U.S. Tax Court

## Community Leadership

Ray enjoys working with charities and uses his skills in the nonprofit and estate planning areas to help the organizations move their missions forward more easily.

- Boy Scout Troop 624, Assistant Scoutmaster
- St. Clement Athletic Association, Treasurer, 1997-present
- Children's Hospital Foundation Legacy Advisors Leadership Board, 2012-present
- Boy Scouts of America, Greater St. Louis Area Council, New Horizons District, Endowment Chair, 2010-present
- Boy Scouts of America, Greater St. Louis Area Council, Planned Giving Committee, Chair, 2015- present
- Knights of Columbus
- Carmelite Sisters of the Divine Heart of Jesus, Advisory Board, 2016-present



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