



GRACE K. TAYLOR

ASSOCIATE

St. Louis, MO

314.342.8077

gtaylor@atllp.com



Grace Taylor is an associate in Armstrong Teasdale's Corporate Services practice group who advises clients on a range of corporate matters including tax, contracts and corporate governance.

With a particular focus on pet care and animal health, Grace applies her broad regulatory knowledge to guide clients through the landscape of widely varying rules and regulations in these fields to achieve their business goals. She advises on entity formation, licensing and tax registration in relation to establishing new businesses or purchasing existing operations. She also advises U.S. and international clients on the tax consequences of investing in domestic business or forming new entities.

Grace also drafts and reviews a variety of commercial contracts, including domestic and international nondisclosure agreements, in addition to drafting corporate governance agreements including bylaws and operating agreements. She also advises clients on ensuring compliance with state and federal reporting requirements.

Grace has experience counseling clients through all stages of becoming tax-exempt organizations, in addition to working with individuals and businesses in tax controversy matters before the Internal Revenue Service and Missouri Department of Revenue. For nonprofit organizations, she provides pro bono counsel on obtaining and maintaining 501(c)(3) tax-exempt status. She also assists employers in drafting, amending and implementing employee benefits programs, ensuring tax and ERISA compliance.

Grace also has experience advising clients on estate planning, helping them to protect their assets and legacy through various planning tools.

BACKGROUND

Prior to joining the firm as an attorney, Grace worked for Armstrong Teasdale as a law clerk. She gained valuable experience representing clients in tax controversies before the IRS while at the Washington University Low Income Taxpayer Clinic. Grace was also a judicial extern to the Hon. Martha L. Walters, Chief Justice of the Oregon Supreme Court.

EDUCATION

- Washington University School of Law (J.D., 2020)
 - Washington University Jurisprudence Review, Senior Editor
 - Low Income Taxpayer Clinic

SERVICES AND INDUSTRIES

Corporate

Tax

Employee Benefits and

Executive Compensation

Trusts, Estates and Private

Wealth Management

Health Care and Life Sciences

ADMISSIONS

Missouri

- Seattle University (B.A., *cum laude*, 2016)
 - History; Minor in Medieval Studies

PROFESSIONAL ACTIVITIES

- American Bar Association
- Bar Association of Metropolitan St. Louis
 - Women in the Legal Profession Section

CHARITABLE AND CIVIC INVOLVEMENT

- Volunteer Income Tax Assistance

EXPERIENCE

\$108 Million Acquisition of Bank Holding Company

Represented Delta Bancshares Company, bank holding company of Jefferson Bank and Trust, St. Louis, Missouri, in its merger with a subsidiary of First Mid Bancshares, Inc. (NASDAQ: FMBH), bank holding company of First Mid Bank & Trust, Mattoon, Illinois. The total consideration for this cash and stock deal was approximately \$108 million. We also provided counsel on employee benefits and tax aspects of the transaction.

\$35 Million Recapitalization with Private Equity Sponsor Funding

Advised client on a recapitalization of a revenue cycle management company with funds from a private equity sponsor. The funds came in as equity, senior debt and subordinated debt with portions paid at closing as well as through a possible earn-out. The transaction required a simultaneous buyout of an affiliated joint venture and the execution of complicated software licensing and development agreements between the affiliate and the target company, which was to be controlled by the private equity sponsor post-closing.