



## James R. (Jim) Loranger

Partner

### Contact

St. Louis

P 314.333.3942 | F 314.862.4656

[jloranger@spencerfane.com](mailto:jloranger@spencerfane.com)



## Overview

**Jim Loranger helps businesses with mergers and acquisitions, financing of development projects using tax credit incentive programs, corporate governance, planning, and other business transactions.**

Jim focuses on helping his clients negotiate and structure sales and purchases of businesses to maximize returns and limit risk. He has broad experience with mergers, stock sales, redemptions, asset purchases and sales, spin-offs, split-ups, and tax-free reorganizations as well as other major corporate and partnership transactions.

He also helps developers and investors structure real estate and infrastructure projects that use tax credits and other governmental incentives as a financing source, including projects that use historic rehabilitation credits, low income housing credits, solar production credits, and tax increment financing.

Additionally, Jim helps corporations, partnerships, and LLCs with internal governance and tax planning issues, including proxy solicitations, preparation of governance documents such as bylaws and operating agreements and structuring of compensation arrangements including equity grants and options.

## Education

- Washington University School of Law, 1984 (J.D.)
- Washington University (B.A.)

## Bar Admissions

- Arizona
- Illinois
- Missouri, 1984

## Distinctions

- *Best Lawyers in America*, 2023-2024

## Memberships

- American Bar Association, Section on Taxation; Section of Real Property; Probate and Trust Law; Section of Business Law
- Arizona Bar Association
- Illinois State Bar Association
- Missouri Bar Association

## Related Experience

- Represented a large manufacturing company as it prepares to relocate its headquarters to a mixed-use building whose renovation will be financed by state and federal incentive tax credits, including negotiation of acquisition of an interest in the project developer and analysis of related partnership tax and tax credit issues.
- Represented developer of a 36-unit scattered site low-income housing development in St. Louis, Missouri, in connection with 2014 closing on construction financing and federal and state low-income and historic rehabilitation tax credit financing and equity investments.
- Assisted a large, privately held corporation with its 2014 management transition, including development of employment agreement for new CEO and new agreements for key employees, as well as implementation of new equity based incentive compensation plan.