

Ruth Kelso Sorrell

COUNSEL

she / her / hers

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Ruth Kelso Sorrell is a creative strategist and problem-solver with over 25 years of experience in the low-income housing tax credit, historic tax credit and renewable energy tax credit industries. She works closely with clients to help them navigate the complex issues inherent in tax credit finance and other structured finance transactions. By leveraging her previous experience as in house counsel and principal, respectively, for two prominent state low-income housing tax credit (LIHTC) syndicators, Ruth provides her clients with seamless closings and pragmatic solutions to complex business, legal and tax issues that arise in tax credit transactions. She leverages her technical partnership tax proficiency to structure complex, multi-tiered pass-through structures to achieve maximum efficiency. Staying abreast of changes in tax laws, Ruth provides timely and cutting-edge legal advice. Clients rely on Ruth's legal insight, deep industry knowledge and experience to achieve their business objectives.

In addition to her transactional work, Ruth advises state housing finance agencies and housing advocacy groups in developing proposed statutory language for state tax credit programs intended to facilitate low-income and middle-income housing to achieve policy goals.

Education

- Washington University in St. Louis School of Law (LL.M. - Tax, 2006)
- Saint Louis University School of Law (J.D., *cum laude*, 2001)
- Syracuse University (B.A., *summa cum laude*, 1998)
 - Psychology

Bar Admissions

- Missouri

Memberships

- American Bar Association (ABA)
 - ABA Affordable Housing Forum, Tax Credit & Finance Committee
 - State Tax Credit Subcommittee

Capabilities

- Tax Credit Finance
- Affordable Housing
- Real Estate
- State & Local Tax
- Private Equity
- Taxation of Business Transactions

- Missouri Bar Association
- Missouri Workforce Housing Association (MOWHA)
- Missouri WAHN (Women's Affordable Housing Network)
 - Founding Board Member;
 - Treasurer
- Washington University in St. Louis, Adjunct Professor, Tax LLM Program
 - Accounting for Tax Lawyers 2022-present