

PRACTICE FOCUS

Ritter focuses his practice in the firm's business area. He also maintains a strong estate planning and probate practice; he has been with Kegler Brown since 1966.

Business & Tax

Dan has a wealth of experience in advising clients regarding businesses matters, including entity formation and structure, reorganization, acquisition and liquidation of a variety of entities, including S and C corporations, partnerships, limited liability companies, and nonprofit organizations.

He has experience in all phases of federal taxation, including individual, corporate, general and limited partnership, limited liability company, and estate and trust taxation. In addition, Dan has substantial experience advising clients regarding tax issues related to executive compensation matters, including qualified and non-qualified pension plans, profit sharing, salary reduction, ESOPs and ERISA matters. He has represented clients in dealing with various federal and state tax authorities, and before the IRS, in the U.S. Tax Court and other federal courts.

Employee Benefits & ERISA

Dan advises clients on many of employee benefit matters, including plan design and compliance of retirement plans, health and welfare plans and non-qualified plans. He has experience working with federal agencies that oversee such plans, including the Department of Labor and the IRS.

Estate Planning & Probate

Additionally, Dan advises clients in estate planning matters, including planning that minimizes or eliminates federal gift, estate and generation-skipping taxes, funding charitable gifts and legacies for philanthropic purposes, and business succession plans.

Paul D. **RITTER, JR.**
DIRECTOR

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Business & Tax

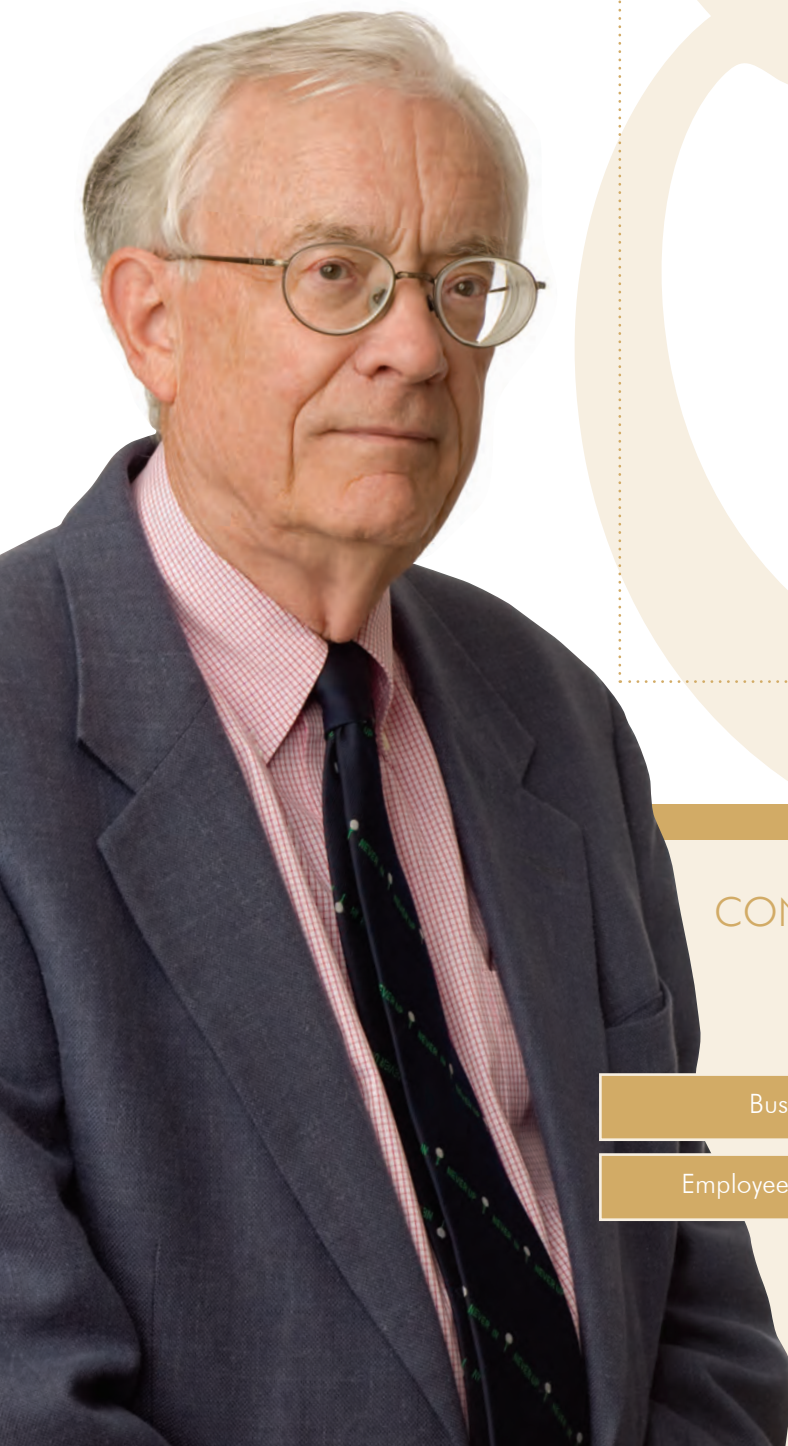
Business Succession & ESOPs

Employee Benefits & ERISA

Energy & Public Utilities Law

Estate Planning & Probate

Mergers & Acquisitions





Paul D. RITTER, JR.

DIRECTOR

CAREER HIGHLIGHTS

Recognized in *The Best Lawyers in America*®.

Served four years as a tax attorney with Marathon Oil Company in Findlay, Ohio.

Served six years as an attorney with the Internal Revenue Service, spending four years in Philadelphia and two years in San Francisco.

Has represented the Roman Catholic Diocese of Columbus for more than 24 years.

PROFESSIONAL MEMBERSHIPS

Columbus Bar Association, member

Ohio State Bar Association, member

National Diocesan Attorneys Association, Executive Committee, member

BAR ADMISSIONS

Ohio

California (inactive)

EDUCATION

Juris Doctorate (1956)

The Ohio State University Moritz College of Law

Bachelor of Arts, History (1953)

Princeton University