



Paul D. Ritter, Jr.

Director

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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 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.

Professional Affiliations

- + Columbus Bar Association, member
- + Ohio State Bar Association, member

Special Honors

- + Martindale-Hubbell Rating of AV
- + Selected to the Ohio Super Lawyers list
- + Recognized in *The Best Lawyers in America*®

Charitable + Civic Involvement

- + National Diocesan Attorneys Association, Executive Committee, member

Bar Admissions

- + Ohio
- + California (inactive)

Education

- + The Ohio State University Moritz College of Law (J.D., 1956)
- + Princeton University (B.A., 1953)