



## RYAN M. PALKO ASSOCIATE



### Hahn Loeser & Parks LLP

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### PRIMARY PRACTICES

Business Law

Mergers & Acquisitions

Middle Market

Business Succession Planning

Taxation & Employee Benefits

Tax Controversy and Transaction Advice

Ryan represents lower-middle market companies engaged in mergers and acquisitions and general [corporate](#) matters, while performing tax planning and offering comprehensive guidance for closely held businesses. Ryan has experience drafting, reviewing, and negotiating transaction documents in [mergers and acquisitions](#) in closely held companies, including asset and equity purchase agreements, disclosure schedules, and representation and warranty insurance policies.

Ryan's experience also includes planning with the closely held business. This includes preparing, drafting and review governance and succession-planning documents that plan for closely held [businesses' succession](#). Included in this scope of experience are buy-sell agreements, stock restriction agreements, shareholder agreements, phantom stock arrangements, and operating agreements for family and insurance LLCs, as well as supporting tax-free reorganizations. In addition to seeing the life of a corporation—from birth, in-life planning, to ultimate sale or succession, Ryan regularly supports clients' day-to-day corporate needs by maintaining corporate records and planning for the areas of corporate governance.

### Tax Planning

Ryan also focuses his practice on corporate tax planning and strategic tax diligence for privately held businesses. Drawing on his experience in the transactions group of a prominent Cleveland CPA firm, he conducts comprehensive, risk-focused reviews of a company's tax history and compliance to identify hidden liabilities, assess exposure, and help optimize deal structures. He advises privately owned companies on structuring their finances to minimize tax liabilities, aligning entity and transaction structures with business goals and cash flow, and navigating complex federal, state, and local tax compliance and audits with practical, business-oriented solutions.

A Northeast Ohio native, Ryan simultaneously completed his J.D., MBA and MAcc from [Cleveland State University](#) in 2022. Additionally, Ryan earned his LLM from the University of Baltimore in 2025.

### REPRESENTATIVE EXPERIENCE

#### MERGERS & ACQUISITIONS EXPERIENCE

- **Sale of erosion control company (sell-side)**  
Represented manufacturer of erosion control devices in equity sale for \$112,000,000 to northeast Ohio private equity buyer. Involvement included: review and revising equity purchase agreement; completion of disclosure schedules; and closing.
- **Purchase of precision steel tube manufacturer (buy-side)**  
Represented buyer in purchase of Northwest Indiana rolled tube manufacturer in asset sale for \$29,000,000, with involvement including: negotiation of asset purchase agreement, negotiation of representation and warranty policy, legal diligence, drafting of

employment agreement, ancillary documents, completion of disclosure schedules and closing.

- **Purchase of biotechnology producing reagents and assays (buy-side)**

Represented private equity buyer in purchase of equity of Salt Lake City life sciences company for \$8,000,000, with involvement including drafting legal diligence memorandum, and assisting in completion of disclosure schedules.

- **Sale of home health care provider (sell-side)**

Represented Northeast Ohio home health care provider in sale of assets to private equity group for \$4,170,000, with involvement including revising asset purchase agreement, drafting disclosure schedules, ancillary documents and closing.

- **Purchase of part fabricator (buy-side)**

Served as lead counsel in asset purchase of Sandusky, Ohio machine shop for \$1,415,000 (price inclusive of real estate). Involvement included drafting and negotiating LOI, drafting and negotiating asset purchase agreement, review of loan documents, negotiation of security agreement, and ancillary documents, through closing.

## CORPORATE & TAX

- **Operating agreements for LLC taxed as S Corporation and special purpose LLCs (i.e., Family LLC, Insurance LLC)**

Drafted operating agreements to comply with Subchapter S rules, and special purpose limited liability companies for estate planning purposes, and business succession planning.

- **Succession planning in closely held corporation**

Drafted shareholder agreement and buy/ sell agreement for succession planning of new-owners of Northeast Ohio precision die-cast manufacturer.

- **Ohio Board of Tax Appeals**

Settled dispute on application of R.C. 5747.01(B) and Treas. Reg. § 1.469-5T between two executives of a national leader of replacement tire and parts distribution with the Ohio Department of Taxation for a refund.

- **Non-profit formations**

Formed and drafted corporate documents for various Ohio non-profit corporations and filed the accompanying Form 1023 and Form 1023-EZ with the Internal Revenue Service.

- **Service agreement with automobile manufacturer**

Represented North American division of international eRoaming network in review of agreement with auto OEM for the client's eRoaming network.

## BAR ADMISSIONS

- District of Columbia
- State of Florida
- State of Michigan
- State of New York
- State of Ohio



#### EDUCATION

- Cleveland State University School of Law, J.D., 2022
- University of Baltimore, LL.M., 2025
- Cleveland State University, Master of Accountancy, 2022
- The Ohio State University, B.A., English, *cum laude*, 2018

#### AWARDS & HONORS

- Ones to Watch, Best Lawyers®, 2026
- Rising Star, Ohio Super Lawyers®, 2025-26

#### PUBLICATIONS & SPEAKING ENGAGEMENTS

- What's Next – Planning for Business Succession (Crain's Cleveland Business), January 10, 2025.
- Minimizing Tax Risks a Key Part of Structuring a Successful Deal (Crain's Cleveland Business), January 12, 2024.
- Considerations for New Lawyers (Cleveland Metropolitan Bar Journal), March 14, 2024.
- M&A Transactions: The Value of Sell-Side Tax Diligence (AICPA Tax Advisor), August 10, 2023.
- Sell Now, Pay Later? Deferred Sales Trust May Be the Answer (Crain's Cleveland Business), January 12, 2026.

#### PROFESSIONAL HISTORY

- Associate, [Hahn Loeser & Parks](#) LLP, 2026 – present
- Associate, McCarthy, Lebit, Crystal & Liffman Co., LPA, 2023 – 2026
- Associate, Transaction Services, Cohen & Company, 2022 – 2023

#### PERSONAL

Ryan and his wife live in Lakewood with their marmalade cat. Ryan was born and raised in the Cleveland area and attended to St. Edward High School. When outside of the office, *Ryan* can be found with friends: whether playing a round of golf, catching a plane to visit, or checking out Cleveland's local cuisine, friends and family are the center of his life. Often, when not spending time with friends (or reading the tax code), you can find him with a nose in a book, reading.