



THOMAS J. RILEY

SENIOR COUNSEL



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Thomas J. Riley focuses his practice on business and corporate law as well as wealth transfer planning. He counsels small to midsize closely held manufacturing and distribution enterprises and professional practices on matters including tax planning, contract negotiations, and mergers and acquisitions. T.J. has experience handling multi-employee union plans, master and prototype plans for sponsoring organizations, and Employee Stock Ownership Plans (ESOPs). He also advises owners on succession-planning strategies.

In addition, T.J. focuses on all aspects of wealth transfer planning, both within the personal context as well as the family enterprises context. His work includes preparation of living wills, powers of attorney, wills and trust agreements, probate avoidance planning, and charitable gifting techniques.

Publications & Speaking Engagements

- Author, "Accounting Opportunities and Limitations; Penalty Taxes."
- Author, "General Considerations in Income Taxation of Estates and Trusts."
- Author, "Estate Planning in a Corporate Context."
- Author, "Entity Ownership of Real Estate."
- Author, "Life Insurance -- New Role for an Old Player."
- Author, "Choosing the Next Raise -- Compensating Planning for the Executive/Closely-Held Business Owner."

Professional History

- Senior Counsel, Hahn Loeser & Parks LLP, Partner, Of Counsel, 2019-present; 1989-2018, Partner-in-Charge, Columbus Office, 1989-2003.
- Partner, Riley, Ucker & Lavinsky, 1975-89.
- Partner, Lucas, Prendergast, Albright, Gibson, Brown & Newman, 1973-75; Associate, 1970-73.

Admissions

- State of Ohio, 1969.
- U.S. Tax Court, 1971; U.S. District Court for the Eastern District of Ohio, 1973.

Education

- New York University, LL.M., Taxation, 1970.
- The Ohio State University School of Law, J.D., 1969.
- The Ohio State University, B.A., 1966.

Memberships & Affiliations

- Ohio State Bar Association, Member.
- Columbus Bar Association, Member; Taxation and Business Law Committees, Member.



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Awards & Distinctions

- *The Best Lawyers in America*®, Business Organizations, (including LLCs and Partnerships), 2012-22; Columbus Lawyer of the Year, Business Organizations (including LLCs and Partnerships), 2019.
- “Top Lawyers,” *Columbus CEO*, 2010.
- AV Preeminent®, Martindale-Hubbell.

Community Involvement

- Upper Arlington Board of Zoning and Planning, Member, 1982-present; Chairman, 1986-present.



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