Richard W. Holz

Partner

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Richard (Dick) Holz concentrates his practice in business organizations, including partnerships and limited liability companies; estate planning, taxation, business succession planning, and trust and estate administration.

He is a frequent lecturer on joint ventures, federal taxation, and estate planning topics.

Dick has been engaged by clients to handle a variety of complex business and joint venture organizations, acquisitions and dispositions, including the formation of numerous significant commercial real estate developments, the purchase and sale of businesses and the contribution of properties to real estate investment trusts.

Dick has also been engaged by clients to coordinate the planning and administration of estates, ranging from multi-million dollar estates to more moderately sized estates, often involving substantial closely held businesses and varying family dynamics.

Dick graduated from Ohio Northern University with honors in 1982 earning his Bachelor of Science degree. In 1985, he received his juris doctor from The Ohio State University College of Law and was a member of the Order of the Coif.

Education

- Ohio Northern University (B.S., 1982)
- The Ohio State University Moritz College of Law (J.D., 1985)

Admissions

- Ohio

Professional Affiliations

- American Bar Association, Section of Taxation Committee on Partnerships
- Ohio State Bar Association
- Columbus Bar Association

Services & Industries

- Business Owner Transition Planning
- Charitable Giving
- Estate & Gift Planning
- Joint Ventures
- Mergers & Acquisitions
- Opportunity Zone Initiative
- Real Estate
- Retirement Plans
- Trust & Estate Administration
- Trust & Estate Litigation
- Trusts, Estates & Private Wealth

Awards & Honors

- *Columbus CEO*'s Top Lawyers List, Corporate Governance & Tax Law, 2025
- Martindale-Hubbell AV Preeminent® Peer Review Rated
- *The Best Lawyers® in America*, Tax Law, 2006-2026; Corporate Governance Law, 2017-2026
- *Best Lawyers®* “Lawyer of the Year” in Tax Law in Columbus, OH, 2024
- Adjunct Instructor Capital Law School, Partnership Tax, 2009, 2010, 2011 and 2016

Speaking Engagements

- "Investing in Opportunity Zones; Understanding Opportunity Zone Incentives for Real Estate Investments," Ice Miller Webinar, December 2018
- "Capital Gains Planning with Opportunity Zone Investments," Tax Breakfast Exchange, November/December 2018
- "Tax Cut Jobs Act of 2017," Tax Breakfast Exchange, January/February 2018
- "Representing the Buyer of an LLC (Partnership) Interest-Section 754 Elections and Basic Adjustments," Columbus Bar Association, Business Tax Committee, April 12, 2017
- "Do's and Don'ts of Planning with Self-Directed IRAs," Tax Breakfast Exchange, May/June 2015
- "Common Estate Planning Mistakes You Can Help Your Clients Avoid," Tax Breakfast Exchange, February/March 2015
- "Estate Planning for the 99%," Tax Breakfast Exchange, May/June 2014
- "Understanding Tax Implications of Retirement Plan Beneficiary Designations and Coordination with Estate Plans," Tax Breakfast Exchange, February/March 2014
- "Advising Clients Post Doma Decisions," Tri-County Estate Planning Council, September 2014
- "Advising Clients Post DOMA Decisions," Financial Planning Association of Central Ohio-2014 Symposium, September 2014
- "Advising Clients Post DOMA Decisions," Columbus Bar Association, 2014 Probate Law Institute, May 2014
- "Compensatory Partnership Interests; Vested or Unvested Capital Interests and Profits Interests; Section 83(b) Elections," Columbus Bar Association, Business Tax Committee, May 2014
- "Structuring Partnerships; Tax Issues Associated with Contributions of Property; 704(c) Allocations," Columbus Bar Association, April 2013
- "Planning for Clients Post DOMA Decisions," Tax Breakfast Exchange, Aug./September 2013
- "The Ohio Legacy Trust and Other Tax Protection Strategies Available to Your Client," Tax Breakfast Exchange, April/May 2013
- "Over the Cliff and Back: The Impact of the American Taxpayer Relief Act on Your Clients," Tax Breakfast Exchange, Jan. 2013
- "2012 Updates: New and Expiring(?) Opportunities," Tax Breakfast Exchange, July/Aug. 2012
- "Tax Planning For Exiting Partnerships; Sales of Partnership Interests and Distributions From Partnerships," Columbus Bar Association, Feb. 2012
- Capital Law School, Adjunct Professor, Partnership Taxation, 2009-2011
- “Drafting and Application of Operating Agreements; Allocations, Distributions and Capital Accounts,” Columbus Bar Association, 2011

- "Talking to Your Clients About Charitable Planning: The Basics You Need to Know," Tax Breakfast Exchange, Sept. 14, 2011 and Oct. 12, 2011
- “Proactive Planning to Simplify Estate Administration for Your Clients,” Tax Breakfast Exchange, June 15, 2011 and July 13, 2011
- “2010 Tax Relief Act and New Planning Opportunities,” Tax Breakfast Exchange, Jan. 19, 2011 and Feb. 9, 2011
- “For your high income and high net worth clients - Consider the impact of health care reform and other White House tax proposals, and develop a tax plan for 2010 and beyond,” Tax Breakfast Exchange, Sept. 8, 2010
- “Family Limited Partnerships - Recent Developments, Opportunities and Strategies,” Tax Breakfast Exchange, May 12, 2010 and June 16, 2010
- “Tax Issues to Consider During an Economic Downturn,” Tax Breakfast Exchange, May 13, 2009 and June 10, 2009
- “Beneficiary Designations and Distribution Planning for IRAs and Qualified Plans,” Tax Breakfast Exchange, May 14, 2008 and June 11, 2008