



Frederick N. Widen

Partner

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Cleveland - 216.583.7340

Fred concentrates his practice on representing businesses, real estate developers, private equity companies, and other clients in taxation, real estate, business, and succession matters. Fred has extensive experience in income, estate, gift, sales, and property tax, and criminal tax matters on the international, federal, state, and local levels. Fred also assists clients in structuring business acquisitions and dispositions, Section 1031 exchanges and entity and assets transfers. Fred assists clients in preparing sophisticated business governance documents, including partnership, operating, joint venture and shareholder agreements. He has been named to the Ohio Super Lawyers list and named as one of the Top 100 attorneys in the state of Ohio and Top 50 attorneys in Cleveland by Ohio Super Lawyers. He has also been named to *The Best Lawyers in America*® for Tax Law and Litigation & Controversy – Tax, Trusts & Estates every year since 2005.

Education

- Cleveland State University (B.B.A., *summa cum laude*, 1975)
- Cleveland State University College of Law (J.D., *magna cum laude*, 1981)

Bar Admissions

- Ohio
- U.S. Court of Appeals, Sixth Circuit
- U.S. District Court, Northern District of Ohio
- U.S. Tax Court

Professional Affiliations

- American College of Tax Counsel (*Fellow*)
- American Bar Association (*Taxation Section; Corporation, Banking and Business Law Section; Member, S Corporation Committee*)
- Ohio State Bar Association
- Cleveland Metropolitan Bar Association (*Former Chairman, General Tax Committee, 1989-1990*)

Practices & Industries

- Business Succession Planning
- Mergers & Acquisitions
- Tax
- Charitable Planning
- Trusts & Estates
- White Collar Defense and Corporate Investigations
- Bankruptcy & Creditors' Rights
- Business Law
- Real Estate
- Health Care Business Transactions
- Health Care
- Executive Compensation
- Retail, Restaurant & Hospitality
- Health Care & Regulated Industries

- Cleveland-Marshall Law Alumni Association (*Past President, 1998-1999*)
- Cleveland-Marshall College of Law (*Visiting Committee*)
- Estate Planning Council of Cleveland

Community Involvement

- Shaker Schools Foundation (*Trustee*)
- Northeast Ohio Health Services dba Connection (*Former Trustee and Past-President*)
- Suburban Temple, Cleveland, Ohio (*Former Trustee*)

Awards & Honors

- Ranked as one of Ohio's "Leaders in Their Field" in Tax by Chambers USA: America's Leading Lawyers for Business (2021-2026)
- Inducted into the CSU|LAW Hall of Fame (2024)
- Named to *The Best Lawyers in America*, Tax Law; Litigation & Controversy – Tax; Trusts & Estates (2005-2026)
- Named to the BTI Client Service All-Star Team for Law Firms in a survey of corporate counsel (2015)
- AV Preeminent Peer Review Rated – Martindale-Hubbell®
- Named a Top 100 attorney in the state of Ohio (2008; 2010-2012) and Top 50 attorney in Cleveland by Ohio Super Lawyers
- Named to the Ohio Super Lawyers list (2004-2019, 2023-2026)
- American Jurisprudence Award in Business Association Law
- Excellence Award in Taxation Law

Certifications

- Certified Specialist, Federal Taxation Law, Ohio State Bar Association
- Certified Public Accountant, Ohio, 1978

Experience

- Serves as tax counsel and general counsel to numerous closely held businesses, real estate developers, and family offices.
- Serves as both lead business counsel and tax counsel in mergers and acquisitions.
- Represents clients in controversy and litigation involving federal, state, and local income, sales and property tax, and criminal tax matters.
- Represents numerous clients in succession, trust, estate, and generation skipping tax planning.
- Represents clients with respect to structuring 1031 exchanges involving complexities regarding variations of interests, drops and swaps, partnership divisions, related parties, and tenants in common interests.
- Represents clients in Internal Revenue Service and state and local tax collection matters.

- Assists clients in structuring and establishing opportunity zone funds and opportunity zone entities.
- Representation includes representing clients as lead counsel in the U.S. Sixth Circuit, U.S. District Courts, U.S. Tax Court, Ohio Supreme Court, Ohio Board of Tax Appeals, and Ohio State Circuit Court of Appeals.
- Assisted developers in restructuring entities to facilitate the transfer of ownership interests in developments to key employees and also implemented transfer of additional interest into a family limited partnership for the same developer.
- Simplified the structure for ongoing operations through the use of a master limited liability company, including tracking portfolio companies and series LLCs.
- Advised clients with respect to effect of IRC Section 382 on net operating loss carry-forwards.
- Represented General Electric Medical Systems, Inc. in obtaining Ohio Board of Appeals ruling that diagnostic imaging equipment is exempt from sales tax as manufacturing equipment.
- Represented numerous employee stock ownership plans (ESOPs) in the structuring of business acquisitions and dispositions.
- Represented clients in connection with transferring of real estate to real estate investment trusts.
- Represented health care providers in sales to public companies.
- Represented professional corporations in the fields of medicine, dentistry, law, accounting, and psychology, among others.
- Practiced as a Certified Public Accountant (1976-1982).

News & Media

June 4, 2026

UB Greensfelder Earns Top Rankings in Chambers USA 2026 Edition

August 21, 2025

UB Greensfelder Attorneys Recognized in The Best Lawyers in America® 2026 List

June 5, 2025

UB Greensfelder Expands Chambers USA Rankings with 13 Practices and 24 Attorneys Recognized in the 2025 Edition

December 17, 2024

Ohio Super Lawyers Recognizes 57 UB Greensfelder Attorneys in 2025

August 15, 2024

UB Greensfelder Attorneys Recognized in The Best Lawyers in America® 2025 List

June 6, 2024

Nine UB Greensfelder Practices and 22 Attorneys Recognized by Chambers USA 2024

December 29, 2023

Ohio Super Lawyers Recognizes 50 Ulmer Attorneys in 2024 Lists

August 17, 2023

Ulmer Attorneys Recognized in The Best Lawyers in America® 2024 Report

June 7, 2023

Chambers USA 2023 Report Gives Ulmer Top Marks

January 6, 2023

Ohio Super Lawyers Recognizes 69 Ulmer Attorneys in 2023 Lists

August 18, 2022

Ulmer Attorneys Recognized in The Best Lawyers in America® 2023 Report

June 2, 2022

Ulmer Earns Top Marks in Chambers USA 2022 Report

May 20, 2021

Ulmer & Berne Honored in Chambers USA 2021 Edition

February 9, 2021

Ulmer Partner Frederick N. Widen Elected to American College of Tax Counsel

January 26, 2021

Economic Aid Act – PPP Loan Program Reopened and Expanded