



Luke H. Klaiber

Counsel

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Cincinnati - 513.698.5118

Luke focuses his practice on assisting businesses, business owners, and individuals with a variety of federal income tax and business matters. He counsels clients on structuring complex tax-deferred exchanges made through Section 1031 like-kind exchange, Section 1033 involuntary conversions, and qualified opportunity zones. Additionally, Luke advises his clients on partnership restructuring and reorganizations, as well as providing corporate counsel.

Prior to joining UB Greensfelder, Luke practiced with a tax and business boutique law firm.

While attending law school, Luke was elected as the Financial Director of the University of Cincinnati Moot Court Honor Board, served on the editorial staff of the *Human Rights Quarterly*, and was presented with UC Law's Ernest Karam Advocacy Award. Additionally during this time, he served as a summer clerk for the Honorable Michael A. Oster, Jr. of the Butler County Court of Common Pleas and a legal extern for the Brandery, a nationally-ranked startup accelerator.

Education

- The University of Akron (B.S., *magna cum laude*, 2008)
- University of Cincinnati College of Law (J.D., *cum laude*, 2017)
 - Moot Court Honor Board (Finance Director)
 - Order of the Barristers
 - Human Rights Quarterly (Senior Articles Editor)

Bar Admissions

- Ohio

Professional Affiliations

- American Bar Association (Section of Taxation, Sales, Exchange and Basis Committee)
- Cincinnati Bar Association (Taxation Section)

Practices & Industries

- Tax
- Business Law

Awards & Honors

- Paul & Ted Squillante Award
- Ernest Karam Advocacy Award

Experience

- Advises clients on forward, reverse, improvement, leasehold, and multi-property Section 1031 exchanges of real property.
- Advises clients on complex Section 1031 exchange involving related parties, international transactions, tenants-in-common interests, and the addition of members into exchanging entities.
- Provides strategic guidance to partners and partnerships on partnership divisions and mergers aligned with tax and business objectives.
- Advises on a range of corporate matters, including formation, entity structure, governance, and outside counsel services.
- Advises business owners on tax and legal aspects of business sales.
- Advises clients regarding structuring and compliance for multi- and single-investor qualified opportunity zone investments.

Publications & Presentations

- “The Growth Factor,” American Bar Association Virtual 2024 Fall Tax Meeting, September 2024
- “Top 1031 Exchange Fails: What to Watch Out For,” Southwest Ohio Tax Institute, November 2024