Ryan V. Leichsenring

Partner

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Overview

Ryan Leichsenring, a member of the firm's Tax Group, specializes in a wide range of domestic tax matters. His expertise covers federal and state tax laws pertinent to tax-exempt organizations. He advises private foundations and public charities on a wide variety of matters which include structure and formation, securing, maintaining and reinstating tax-exempt status, charitable asset management, information reporting, and planning strategies for unrelated business taxable income. His work focuses on the evolving tax rules specific to the health care industry, and he has represented exempt organizations in IRS private letter rulings and joint ventures with for-profit entities. Ryan also possesses a deep understanding of the educational sector having counseled a range of institutions from independent schools to universities on board governance, fundraising, and charitable expenditure issues. This breadth of knowledge allows him to provide comprehensive legal support to various nonprofit clients.

Ryan's extensive experience with multistate taxation issues, tax planning, enforcement and collection defense, and handling federal and state tax controversies for both individuals and businesses is another key aspect of his practice. Ryan is skilled in representing clients before various taxing agencies, managing audits, and administrative litigation at the federal, state, and local levels. He is particularly noted for his work with the Connecticut Department of Revenue Services, where his representation spans from informal discussions to proceedings in the Tax and Administrative Appeals Session of the Connecticut Superior Court. Ryan also works with individuals to plan domicile changes in advance to prepare tax-efficient exit strategies.

In addition to his tax specialization, Ryan assists clients with corporate governance matters. This includes forming business entities, registering with tax and regulatory agencies, and preparing essential governance documents such as conflict of interest policies, spending policies and operating agreements. Ryan advises clients with ongoing board governance matters ranging from advising boards on best practices to managing internal conflicts between directors, officers and other employees. His comprehensive approach ensures that clients are well-structured and compliant with all necessary legal requirements, facilitating smooth business operations and effective governance.

Ryan is also committed to pro bono work, maintaining long-term relationships with charitable organizations formed after the Sandy Hook tragedy. Furthermore, Ryan is an active speaker on tax-related topics sharing his insights on federal and Connecticut state tax issues, partnerships, and limited liability companies.

Practices & Industries

Academic Institutions & Higher Education

Corporate & Business Law

Family Office

Government Enforcement & White Collar Defense

Healthcare & Life Sciences

Tax

Tax Exempt Organizations & Charitable Giving

Experience

No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome.

Represented charitable organization in the transfer of its assets to a public research university

Represented visiting nurse association in the sale of its home health and hospice operations to a leading national provider of home health, hospice, and personal care

Successfully resolved an individual executive's potential exposure to $75 million in Connecticut income tax and gift tax

Successfully obtained a “no change” letter in audit of an investment partnership where claimed deficiency was over half a million dollars in Connecticut income tax

Successfully obtained a full abatement of over $1 million in federal information reporting penalties that had been assessed on a Connecticut municipality

Represent independent, nonprofit regional transmission organization with regard to new federal requirement that the organization act as a central counterparty to billions of dollars of annual electricity sales

Represented regional construction business in a $110 million stock sale to private equity purchaser

Represented prolific and high-worth individual in refund claims for Connecticut income tax paid, based on argument that he was not a Connecticut domiciliary

Represented major university health center in $203 million financing for the construction of state-of-the-art ambulatory care center

Represented Connecticut nonresident taxpayer in assessment action by Connecticut Department of Revenue Services regarding the ability to tax $100 million lump sum payments made to taxpayer from nonqualified retirement plans

Represented national staffing company in three successive audits regarding assessment of Connecticut sales tax on personal services provided by third party subcontractors

Represented privately-held asset management company in connection with offer and sale to group of private investment fund investors of 1,500,004 shares of common stock

Education and Credentials

Education

University of Connecticut School of Law, J.D.

The Wharton School of the University of Pennsylvania, B.S.

Admissions

State of Connecticut

Affiliations

Connecticut Bar Association, Tax Section Executive Committee and Secretary/Treasurer

American Bar Association

Connecticut Department of Revenue Services External Advisory Board

Connecticut Society of Certified Public Accountants, Tax & Finance Committee

Recognition and Community

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Recognitions

Chosen for inclusion in *The Best Lawyers in America* (Woodward/White, Inc.), Tax Law, 2025-2026

Selected to the list of Connecticut *Super Lawyers*® Rising Stars, Tax, 2013-2019

Selected to the list of New Leaders in the Law by the Connecticut Law Tribune, 2014

Insights

Massachusetts Tax Amnesty Program 2024
Day Pitney Alert, December 17, 2024

Here's How to Avoid Common Pitfalls When Managing Charitable Assets
July 8, 2024

News

Day Pitney Welcomes Hartford Tax Partner Ryan Leichsenring
June 18, 2024

In The Media

Day Pitney Adds Tax Partner From Robinson & Cole in Conn.
Law360 Pulse, July 11, 2024

Day Pitney Adds Leichsenring as Tax Partner in Connecticut
Bloomberg Law, June 27, 2024

The Daily Docket Industry Moves
Thomson Reuters' The Daily Docket Industry Moves, June 27, 2024

Ryan Leichsenring Appointed to Connecticut Retirement Security Authority Advisory Board
March 6, 2023

Ryan Leichsenring Presents on State Tax Credits and Incentives at CBIA's 2019 CT Tax Conference
June 11, 2019

Ryan Leichsenring Presents Program on What Small Businesses Need to Know About Nexus
November 29, 2018

Ryan Leichsenring Speaks During 2018 State Tax 360° Conference
November 29, 2018