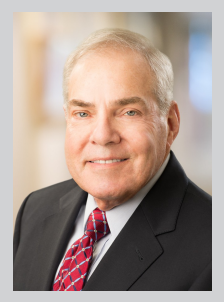
FLASTER GREENBERG
Attorneys at Law | A Professional Corporation



Stephen M. Greenberg

Shareholder

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Stephen M. Greenberg is president of Flaster Greenberg. He concentrates his practice in healthcare law, tax and corporate legal services, including all types of business transactions, mergers and acquisitions, and estate planning and administration. He has particular experience in mergers and acquisitions of healthcare providers and physician practice groups including to private equity entities; tax structuring of business transactions and corporate reorganizations; hospital-physician groups integration; and tax planning for individuals, estates and trusts. His special understanding of the healthcare industry encompasses regulatory law and managed care issues, formation of practice entities, antitrust issues surrounding physician groups, structuring compensation arrangements and buy-ins and buy-outs, and designing hospital-physician group integration agreements.

Mr. Greenberg has lectured before many professional organizations including the New Jersey Institute for Continuing Legal Education, New Jersey Society of Certified Public Accountants, Camden County Bar Association and Tenet Health System's and Drexel College of Medicine's Clinical Care Conferences. His seminars have included "Compliance: What Every Physician Should Know," "Individual Tax Planning and Tax Planning for Estates and Trusts," "HIPAA Privacy Compliance" and "Estate Planning for Qualified Retirement Plan Benefits."

"I have been fortunate to be able to count on Steve several times for his invaluable advice. Without Steve's timely intervention, we would have never had the opportunity to learn everything that we have since then or to spiritedly resist [this healthcare organization's legal maneuvers] as long as we eventually did. Good people make good things happen. We look forward to many more years of our relationship with Flaster Greenberg."
H.R., Founder and Strategic Advisor

Practice Areas

Healthcare Law

Business and Corporate Law

Trusts and Estates Law

Tax Law

Employee Benefits and Executive Compensation Law

Industry Groups

Healthcare

Automotive

Nonprofit & Charitable Organizations

Admissions

New Jersey

Pennsylvania

U.S. Tax Court

Education

- Yale Law School, J.D.
- Rutgers University, B.S. and B.A., *summa cum laude*
  - Phi Beta Kappa
  - Tau Beta Pi (National Engineering Honor Society)
  - Alpha Pi Mu (National Industrial Engineering Honor Society)

He has also authored articles on such topics as "Corporate Compliance Programs Provide Best Defense Against Federal False Claims Actions," "Personal Goodwill is Intangible Asset of Shareholder, Not Corporation," "Hospital Acquisitions of Physician Practices," "Estate Planning Should Focus on Qualified Retirement Plan Benefits" and "Multi-Practice Physician Organizations."

REPRESENTATIVE MATTERS

- Representation of the largest independent cardiology group in all aspects of its practice, including development and operation of PET/CT diagnostic imaging centers and outpatient ambulatory surgical centers
- Formation through mezzanine financing of a multinational technology company with operations centered in Dubai
- Sale of ophthalmology practice to national company backed by private equity
- Three-party merger of the nation's leading collections software providers
- Sale and/or leasing of entire medical practices, including an endoscopy center, to major healthcare systems
- Sale of durable medical equipment distributor to private equity firm
- Serving as special tax counsel to an estate containing multinational assets, including real estate and priceless artifacts in Ireland
- Sale of a multinational technology company to an international conglomerate
- Asset sale of a direct mail company to a Fortune 100 buyer in a tax-free exchange
- Represented a newly formed wholesale agent/broker of pharmaceuticals entity in purchasing a brokerage agreement allowing it to become the exclusive broker of certain hemp derived cannabinoid active pharmaceutical ingredients.
- Acquiring, licensing and then selling of two free-standing ambulatory radiation oncology facilities
- Establishing Pennsylvania's first outpatient cardiac catheterization laboratory
- Representation of a pathology laboratory in the sale of assets to a national pathology company, providing an exit strategy for the owner while maintaining position with the buyer
- Representation of one of southern New Jersey's largest marinas in acquisition, development and sale, dealing with riparian rights in the process
- Representation of multiple-site radiation therapy centers in the sale of assets to a national provider in a tax-minimizing transaction while keeping all physicians and the entire staff intact

HONORS & AWARDS

- Rated AV® Preeminent™ by Martindale-Hubbell
- Icon Honors Award Recipient, *NJBiz*, 2023
- Named a "Leading Business Attorney" - *South Jersey Biz*, 2022
- Named a New Jersey "Super Lawyer," 2005 – 2020, Healthcare Law, by Thomson Reuters, publishers of *New Jersey Super Lawyers* magazine
- Named an "Awesome Attorney," Corporate Law, *South Jersey Magazine*, 2022
- Named an "Awesome Attorney," Business Law, *South Jersey Magazine*, 2020

- Named an "Awesome Attorney," Health/Administrative Law, *South Jersey Magazine*, 2009, 2011 - 2017 & 2019
- Lifetime Achievement Award Recipient, *New Jersey Law Journal*, 2016
- Named to the "Top Attorney" List - Closely Held Business, *SJ Magazine*, 2019
- Named to the "Top Attorney" List - Healthcare Law, *SJ Magazine*, 2003 – 2018
- Listed as a 'Top Rated Lawyer' in Healthcare noted in *Corporate Counsel* magazine and *The American Lawyer* magazine, 2013

A description of the standard or methodology on which the accolades are based can be found here. No aspect of this advertisement has been approved by the Supreme Court of New Jersey.

PROFESSIONAL AFFILIATIONS

- New Jersey State Bar Association
  - Member, Taxation and Health and Hospital Law Section
- Camden County Bar Association
  - Judicial and Prosecutorial Appointments Committee, 2002 - 2010

ARTICLES & ALERTS

OIG Issues New Special Fraud Alert on Speaker Programs
Legal Alert (November 18, 2020)

PPP Flexibility Act of 2020 Signed into Law
Legal Alert (June 5, 2020)

NJ Court Affirms Board of Pharmacy Application of Codey Law Prohibiting Physicians from Referring Patients to Affiliated Pharmacy Notwithstanding in Same Office
Legal Alert (May 13, 2020)

SBA Releases Guidance on Paycheck Protection Program
Legal Alert (April 3, 2020)

Application for the Paycheck Protection Program Loan Under the CARES Act
Legal Alert (April 1, 2020)

Tax Planning for 2015 With TurboTax
Forbes Magazine (November 2015)

Deadline to Comply with New HIPAA Obligations for Covered Entities and Business Associates Looming
Legal Alert (September 12, 2013)

Changes to New Jersey LLC Law: What You Should Do Now
Legal Alert (May 3, 2013)

Two-Owner Physician Practice Pays $100,000 to Settle Claims of HIPAA Violations
(June 11, 2012)

Federal District Court Opinion May Have Crippling Impact on Physician-Hospital Relationships
Legal Alert (April 13, 2011)

Now Available - Tax Credits for Small Business Healthcare Premium Costs
Legal Alert (May 16, 2010)

New Whistleblower Obligations on Healthcare Providers Under the American Recovery and Reinvestment Act of 2009
Legal Alert (April 27, 2010)

Avoiding the Alternative Minimum Tax with a Roth IRA Conversion
Legal Alert (April 12, 2010)

Passage of the New Jersey compassionate use Medical Marijuana Act raises questions for physicians
Legal Alert (March 1, 2010)

Did I Make the Right Choice?
The Barrister (September 2009)

Professional Corporations Remain the Most Popular Form of Entity for Medical Practices
New Jersey Law Journal, vol. CLXXIV, no. 11, index 962 (December 15, 2003)