



Alan H. Zuckerman

Shareholder

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Alan H. Zuckerman is Chairman of Flaster Greenberg's Board of Directors and immediate-past Managing Shareholder of the firm. He is a member of the firm's Corporate and Tax Departments and has a business practice with a concentration in federal and state taxation, business and corporate transactions, mergers and acquisitions (involving both public and privately held companies), estate planning and administration and healthcare law. Mr. Zuckerman is also a certified public accountant.

As an attorney and certified public accountant, Mr. Zuckerman is a frequent lecturer on tax, corporate and healthcare-related topics, including:

- Buying and Selling a Privately Held Business
- Succession Planning for the Closely Held Business
- Asset Protection Planning for Physicians and Others
- Explanation of the Passive Activity Regulations
- Irrevocable Life Insurance Trusts: Transfer Tax Benefits and Issues
- Income Taxation of Trusts and Estates
- Post-Mortem Tax Planning
- Subchapter S: The One Class of Stock Requirement
- Bankruptcy -- A General Overview and Related Tax Aspects
- Tax Aspects of Bankruptcy, Mortgage Foreclosure and Debt Restructuring
- Formation of Surgical and Endoscopy Centers in NJ
- Formation of Multi-Specialty and Multi-Practice Physician Groups
- Physicians' Response to Managed Care and a Changing Health Care Environment
- Limited Liability Companies: Formation, Use and Tax Aspects
- Leveraging the Estate and Gift Tax Exemption

Mr. Zuckerman has authored a number of articles, including:

Practice Areas

Taxation
Business and Corporate Law
Trusts and Estates
Healthcare

Industry Groups

Healthcare
Higher Education

Admissions

New Jersey
Pennsylvania
U.S. District Court for the District of New Jersey
U.S. District Court for the Eastern District of Pennsylvania
U.S. Supreme Court
U.S. Tax Court

Education

- Temple University Beasley School of Law, J.D., *magna cum laude*
 - Executive Editor, Temple Law Quarterly
- Bryant University, B.S., *summa cum laude*, Accounting

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- Gift and Estate Tax Planning: The Shrinking Opportunity
- “Split Treatment of Legal Fees Often Taxing”
- “Unallocated Payments: Tax Treatment of Pendente Lite Support Orders”
- “Avoid Incriminating Clients in Tax Proceedings”
- “Doctors Getting Raw Deal with Newest NJ Tax”

REPRESENTATIVE MATTERS

- Led a team of multidisciplinary attorneys in the representation of a provider of Medicare benefit solutions in connection with its recapitalization project with a private equity firm. The complex transaction entailed significant M&A, asset protection, estate and income tax planning.
- Represented a veterinary practice in an asset sale to a private equity-backed, large veterinary rollup practice company, which also included lease and employment agreement aspects.
- Represented a closely-held manufacturing and distribution business and its principals in a stock sale to a private equity-backed strategic partner, which involved a restructuring of the company, equity rollover for the principals, employment agreements, and a real estate lease agreement.
- Represented a closely-held online retailer in the sale of substantially all of its assets to a private equity firm, as well as the principals in connection with an equity rollover in the parent of buyer, and in employment agreements with the buyer.
- Represented a closely-held residential mortgage company in a multi-million dollar acquisition by a publicly-held bank, and represented the key principal of the mortgage company in connection with a new executive employment agreement with the Bank. The acquisition allows the mortgage company to maintain its current business model and operate as a wholly owned subsidiary of the bank, while strengthening the services offered to customers by both companies.
- Represented a pharmaceutical and biotech marketing firm in various legal and business matters throughout its life cycle, including corporate formation, start-up, and tax planning, acquisitions and complex financing for strategic growth, sale of controlling interest to private equity firm while retaining equity rollover and management control, and the eventual sale of the company to a publicly-held company.
- Represented Stockton University in various matters related to the sale of the former Showboat Casino in Atlantic City
- Represented a company that was an internet seller of parts in a multi-million dollar sale to a private equity firm that was positioning this as part of a roll up of strategic businesses, while also representing the principal of the seller in connection with having an ongoing ownership interest in, and employment agreement with, the buyer.
- Represented the sellers of two separate specialized medical practices (dermatology and physical rehabilitation) to two different private equity firms, and represented the principal of each seller in having a continuing ownership interest in and an employment agreement with the buyer. These transactions entailed complex tax planning and healthcare regulatory compliance.
- Represented the owners of a large radiology medical practice in connection with the sale of its imaging centers to a competitor, and the physician owners with their continuing employment by the buying entity.

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- Represented two separate medical practices (gastroenterology and primary care) in connection with the sale of their practices to hospitals, and the continued employment of the physician owners by the hospitals.
- Multimillion-dollar mergers and acquisitions, including private equity and strategic acquisitions
- Represented the physician owners of an ambulatory surgical center in the sale of a controlling interest in the center to a hospital
- Represented a restaurant chain in connection with a combination private equity investment and mezzanine financing transaction
- Representation of franchisees in the review and negotiation of changes to Franchise Agreements and related Area Development Agreements
- Closely-held business acquisitions and sales
- IRS and state tax litigation
- Leveraging the estate and gift tax exemption
- Structured an acquisition as a tax-free reorganization under IRC §368(a)(1)(C) to avoid our selling client paying tax on the equity received in the acquiring entity
- Administration of estates, including multi-state administrations
- Formation of multi-group ambulatory surgical centers
- Representation of a multi-site specialty medical practice in a \$55 million private equity sale that afforded the owner financial freedom while continuing to work in the field he enjoyed and continuing to maintain an equity position
- Representation of pharmaceutical marketing company in a \$50 million private equity sale that afforded the owners financial freedom while continuing to work in the field they enjoyed and continuing to maintain an equity position
- Representation of an equipment distributorship business in a \$40 million strategic sale as part of a roll-up of similar businesses
- Representation of a electronics manufacturer in a \$2.5 million strategic sale to a competitor
- Representation of an ambulatory surgical center in a \$10 million sale of a controlling interest in the business to a publicly-held company
- Representation of the purchaser of a food contract manufacturer in a \$4.5 million strategic purchase of a competitor business
- Representation of an electronics manufacturer in a \$500,000 acquisition of a competing business and in a \$2 million acquisition of a key product line from another competitor
- Representation of the purchaser of an internet based parts sale business in a \$3 million acquisition
- Representation of accounting firms in the purchase and sale of, and merger with, other accounting firms
- Representation of several medical practices in the purchase and sale of, and merger with, other medical practices
- Representation of restaurant chains in the purchase and sale of restaurants
- Representation of the owners of a retail store in the sale of the business

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- Restructured a private equity acquisition of our client retaining rollover equity to avoid our client paying tax on the retained rollover equity
- Structured holdings for a real estate investor with multiple entities to avoid exposure to self-employment income tax from the entities
- Successfully prosecuted many Offers in Compromise for taxpayers
- Prosecuted litigation of several trust fund tax assessment cases (both federal and state), the most recent resulting in a successful settlement outcome where the taxpayer agreed to a settlement of a \$3 million assessment for \$350,000 payable over several years
- Successfully structured settlement of a personal injury case involving mental as well as physical damages to minimize tax liability to our client
- Estate and trust income tax planning
- Contested probate matters

HONORS & AWARDS

- Rated AV® Preeminent™ by Martindale-Hubbell
- Named a New Jersey "Super Lawyer," 2005 – 2011, 2013 – 2021, by Thomson Reuters, publishers of *New Jersey Super Lawyers* magazine
- Distinguished Leaders Award Recipient, *The Legal Intelligencer*, 2020
- Named an Awesome Attorney, Health/Administrative Law, *South Jersey Magazine*, 2020
- Top Attorney List, *SJ Magazine*, 2010, 2011, 2013, 2017 and 2022
- Named an Awesome Attorney, Tax Law, *South Jersey Magazine*, 2016
- Named an Awesome Attorney, Trusts and Estates Law, *South Jersey Magazine*, 2013 - 2015
- Listed as a 'Top Rated Lawyer' in Healthcare noted in *Corporate Counsel* magazine and *The American Lawyer* magazine, 2013
- Named to the "Legal Elite" list by *SmartCEO Magazine*, 2011

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

- Atlantic County Bar Association
- Camden County Bar Association
 - Past Chair, Taxation Committee
- Burlington County Regional Chamber of Commerce
 - Past Chair, Board of Directors
 - Past Member, Government Affairs and Finance Committees
- Greater Atlantic City Chamber of Commerce
 - Member, Board of Directors

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- Member, Business Advocacy Committee
- New Jersey State Bar Association
 - Member, Tax Section, Health and Hospital Law Section, Real Property, Probate and Trust Law Section
- New Jersey Society of Certified Public Accountants
 - Director
- Pennsylvania Bar Association

COMMUNITY ACTIVITIES

Active in the community, Mr. Zuckerman is a past chairman of the Board of Directors of the Burlington County Chamber of Commerce and currently serves as a member of the Board of Directors and the Business Advocacy Committee of the Greater Atlantic City Chamber of Commerce. In addition, he is a former member of the Board of Directors of Cadbury Continuing Care Retirement Community and the Finance Committee of Family Services of Burlington County.

ARTICLES & ALERTS

OIG Issues New Special Fraud Alert on Speaker Programs

Legal Alert (November 18, 2020)

Co-Managing Shareholders to Take Over Leadership at Flaster Greenberg

The Legal Intelligencer (October 7, 2020)

Flaster Greenberg Adds 3—including 2 Alums—to Insurance Recovery Practice

The Legal Intelligencer (August 6, 2020)

Three-lawyer insurance litigation team leaves D.C. firm, returns to Flaster Greenberg

The Philadelphia Business Journal (July 31, 2020)

Litigation Newsletter - June 2020

Newsletter (June 30, 2020)

'Slowly and Cautiously': Flaster Greenberg's Strategy to Reopen in the World of COVID-19

The Legal Intelligencer (June 9, 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)

Invest South Jersey Spotlights Alan Zuckerman

Invest: South Jersey (February 13, 2020)

Flaster Greenberg COO Talks Planning For Firm's Future with The Legal Intelligencer

The Legal Intelligencer (February 12, 2020)

Continued

Diversity More Than Numbers Game, But Midsize Law Firms Must Play to Win
New Jersey Law Journal (February 7, 2018)

IRS Has Another Collection Tool: New Tax Law Could Result in Revocation of U.S. Passport for Serious Tax Delinquency
Legal Alert (December 22, 2015)

New IRS Payee Statement Regulations Intended to Reduce Identity Theft
Legal Alert (July 21, 2014)

Court Extends Reporting Requirements to Online Gaming Accounts
Legal Alert (June 11, 2014)

New Jersey Voluntary Disclosure Agreements Available for Partnerships, Partners and Companies with use of Intangible Assets in New Jersey
Legal Alert (February 27, 2014)

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

New Jersey's Revised Uniform Limited Liability Company Act (RULLCA)
Legal Alert (March 26, 2013)

Gift and Estate Tax Planning: The Shrinking Opportunity
Legal Alert (August 23, 2011)

New Jersey S Corporation Election - New Shareholders
Legal Alert (February 23, 2011)

Key Provisions of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010
Legal Alert (December 21, 2010)

New Jersey's Taxes Heading Higher
Legal Alert (July 23, 2009)