



## Joseph M. Hayes

*Shareholder*

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**Joseph M. Hayes** is a member of Flaster Greenberg's Taxation, Business & Corporate, Trusts & Estates, and Healthcare Groups. He also serves on the firm's Board of Directors. Recognized as a rising star in the legal community by *Super Lawyers* magazine, Mr. Hayes has developed a multifaceted domestic and foreign tax, business and personal transaction practice guided by meeting client goals and needs, and dealing with the "silent partner" – the applicable taxing authorities.

In connection with his business transactional practice, Mr. Hayes has extensive experience and regularly advises both domestic and foreign clients on simple and complex business and transaction matters. These matters include, but are not limited to, the following:

- Business formation (including the drafting of simple and complex formation documents and buy/sell agreements) – with a particular emphasis on pass-through entity (partnership and S-corporation tax and business planning and design)
- Business succession planning
- Compensation planning (including but not limited to non-qualified deferred compensation plan, stock and stock option plans, phantom stock plans, profits and equity interest grants)
- Merger, acquisitions and reorganization
- Captive insurance planning
- IC-DISCs
- Debt and equity financings
- Real estate acquisitions and sales

Along with providing clients with business and transactional needs, Mr. Hayes also advises clients using his experience in estate and asset protection planning. His goal is to integrate comprehensive business planning with estate and asset protection planning utilizing sophisticated estate and asset planning methods. He has substantial experience with trusts and estate planning tools and the use

### Practice Areas

Business and Corporate Law  
Healthcare  
Taxation  
Trusts and Estates

### Admissions

Pennsylvania  
New Jersey  
U.S. District Court of New Jersey  
U.S. District Court, Eastern District of Pennsylvania  
U.S. Tax Court

### Education

Rutgers University School of Law- Camden, J.D. with honors  
New York University School of Law, LL.M.  
Bryant University, B.S. Business Management, *magna cum laude*

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of asset protection trusts.

Experienced in answering and resolving tough tax questions and issues, Mr. Hayes is frequently engaged to solve complex tax problems for clients – whether they be state and local tax issues or from a federal perspective. He regularly practices in front of the IRS and New Jersey and Pennsylvania tax authorities. This includes federal and state tax controversy litigation and offshore account and asset disclosures.

#### **REPRESENTATIVE MATTERS**

- Successfully argued a Federal Tax case in the United States District Court for the District of New Jersey, reversing a longstanding IRS provision and saving the client more than \$450,000 in estate tax penalties.

#### **HONORS & AWARDS**

- Top Attorney List - Taxation, *SJ Magazine*, 2022
- Named a Pennsylvania “Rising Star,” 2012, 2014 – 2018, by Thomson Reuters, publishers of *Pennsylvania Super Lawyers* magazine

*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**

Philadelphia Bar Association

Pennsylvania Bar Association

American Bar Association

#### **COMMUNITY ACTIVITIES**

Checking for Charity, Board Member

#### **ARTICLES & ALERTS**

NJ Passes New Workaround Rule for SALT Deductions  
*Legal Alert* (January 29, 2020)