



## Matthew J. Meltzer

*Shareholder*

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**Matthew J. Meltzer** is a shareholder in Flaster Greenberg's Business & Corporate Department and a member of the firm's Taxation Group.

There are few things in life that Matt enjoys more than helping clients successfully navigate the tax challenges that confront their businesses.

Matt's experience runs the gamut. He regularly advises clients in transactional tax matters, including like-kind exchanges of real estate under Section 1031 of the Internal Revenue Code, mergers and acquisitions involving public and privately held businesses, business reorganizations (both in anticipation of a strategic transaction and otherwise) and split-ups, and joint ventures. He has also represented clients in tax controversy matters before state agencies and courts and has assisted clients in negotiating voluntary disclosure arrangements with state revenue authorities. On the counseling side, Matt has worked with several employers to refine their state income tax withholding practices for their remote and hybrid workers, and he regularly advises on routine tax information reporting and compliance matters.

In his like-kind exchange practice, Matt's experience is similarly diverse: he has assisted family partnerships selling a single property and also regularly works with a publicly traded REIT that buys and sells portfolios of properties in the nine figures. He also advises the intermediary and accommodator parties that facilitate these transactions on behalf of principals as well as the lenders who provide financing.

Matt also advises clients on the income tax treatment of structured litigation settlements, qualified settlement funds, and attorney fee arrangements. He also worked with a client to obtain a private letter ruling holding that damages received on account of "wrongful birth" are excludible from income under Section 104(a)(2) of the Internal Revenue Code.

Matt is a frequent speaker and is tapped for speaking engagements all over the country. He presents continuing education programs on a multitude of tax topics including Section 1031 exchanges, and the IRS's Generic Legal Advice

### Practice Areas

Tax Law

Business and Corporate Law

### Admissions

Pennsylvania

U.S. District Court for the  
Eastern District of  
Pennsylvania

U.S. District Court for the  
Western District of  
Pennsylvania

### Education

- Temple University School of Law, L.L.M. in Taxation
- Vanderbilt University School of Law, J.D.
- Swarthmore College, B.A.

### Clerkships

U.S. District Court for the  
Western District of  
Pennsylvania, Hon. Gary L.  
Lancaster, 2012-2013

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Memorandum (GLAM) and its impact on attorney fee structures in the structured settlement industry.

An attorney and NSSTA member who attended one of Matt's GLAM presentations said, *"This might be the best tax presentation that I've ever heard, including those that I've presented or participated in since Rev Ruling 79-220 was written. Great job!"*

Prior to entering law practice, Matt worked as a financial adviser, assisting private clients with issues related to personal income and business-entity tax planning, federal and state taxation audits, and income tax preparation.

### **Matt Meltzer Decodes the IRS GLAM & Standard Fee Structures**

#### **REPRESENTATIVE MATTERS**

- Represented a major, publicly-traded REIT in sales and acquisitions of medical office buildings and senior living facilities located all over the country in like-kind exchanges under Section 1031 of the Internal Revenue Code. The transactions involved both single-property and portfolio property sales and acquisitions. In the past, transactions for this client have involved complex structures such as series LLCs and part sale/part contribution transactions with various joint venture partners. Provided client tax and transactional advice for over a decade to structure and implement sales and acquisitions of billions of dollars of real estate in a tax efficient manner.
- Represented the seller in an asset purchase and contribution agreement of a medical spa practice with a 1031 exchange component.
- Represented two closely held businesses and their owners in the sale of assets relating to a medical spa business, as well as the sale of shares of the professional corporation with a 1031 exchange component.
- Represented client in the acquisition of a cold storage warehouse facility with a 1031 exchange component.
- Represented a national supplier of remote patient monitoring solutions in corporate re-organization and re-domestication via a merger and conversion of a New York limited liability company into a Delaware corporation with a 1031 exchange component.

#### **PROFESSIONAL AFFILIATIONS**

- Federation of Exchange Accommodators (Law Firm Affiliate)
- Philadelphia Bar Association, Tax Section, Governing Council
- Philadelphia Holocaust Remembrance Foundation – Board Member, 2021-2022
- Insurance Industry Charitable Foundation – Associate Board Member (Philadelphia Chapter), 2017-2022
- Series 65 Registered Investment Advisor (former member)

#### **ARTICLES & ALERTS**

Constitutional Challenges to the Corporate Transparency Act  
*Legal Alert* (March 7, 2024)

Registering Your Clean Energy Project for Direct Pay or Tax Credit Transfer  
*Legal Alert* (February 13, 2024)

The Corporate Transparency Act: New Reporting Requirements  
*LEGAL ALERT* (December 4, 2023)

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Attorney Fee Structures Are Not Under IRS Attack  
*North Carolina Advocates for Justice Blog* (October 27, 2023)

Tax Pitfalls To Avoid In Employment Litigation Settlements  
*Law360* (March 16, 2023)

IRS Finalizes 1031 Real Property Regs: What's In, What's Out, and What to Do  
*The Practical Tax Lawyer* (May 2021)

The IRS Been "Berry, Berry Good" to Baseball and Other Sports Team Owners in Taxing Player Contract Trades  
*Journal of Taxation of Investments* (August 29, 2019)

KD, AD, Kawhi, Uncle Drew and Uncle Sam: The Tax Consequences of Player Contract Trades  
*Tax Management Memorandum* (August 19, 2019)