

# WILENTZ

—ATTORNEYS AT LAW—

WILENTZ, GOLDMAN & SPITZER, P.A.

## Martin L. Monaco, Jr.

Shareholder

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### Practices

Corporate  
Health Law

### Education

LL.M., Villanova University School of Law, 1989, Taxation  
J.D., Seton Hall University School of Law, 1985  
M.B.A., Seton Hall University, 1985  
B.A., Rutgers University, 1982

### Admissions

New York  
New Jersey  
U.S. District Court, District of New Jersey  
U.S. Tax Court

### Memberships

American Bar Association, Health Law Section, Tax and Accounting Interest Group, Chair (2014-2017); Past Vice Chair (2012-2014)  
American Bar Association, Health Law Section, Business Transaction Interest Group, Vice Chair (2018-2019)  
New Jersey State Bar Association, Member  
New York State Bar Association, Member

Martin L. Monaco, Jr. is a shareholder on the Corporate and Health Law groups at Wilentz, Goldman & Spitzer, P.A. Martin is an experienced attorney dedicated to representing healthcare providers in a broad spectrum of legal areas, including governance, regulatory compliance, tax matters, joint ventures, and mergers and acquisitions.

Holding both an MBA and an LL.M. in taxation, Martin brings a wealth of knowledge to his national practice, offering strategic legal counsel rooted in a pragmatic understanding of the ever-evolving demands of the healthcare sector. In his diverse practice, Martin provides guidance to various participants in the healthcare landscape, ranging from hospitals and nursing homes to universities, ambulatory surgery centers, medical device companies, specialty pharmacies, and both single and multi-specialty medical practices.

As a trusted advisor, Martin extends his experience to nonprofit private, and public foundations of all sizes. His focus includes navigating complex tax issues such as private inurement, private benefit, executive compensation, and excess benefit transactions. Additionally, he addresses unrelated business income taxation, joint ventures, conflicts of interest, and governance matters, ensuring comprehensive legal support for organizations.

An experienced tax lawyer, Martin advises clients in all areas of tax planning, compliance, controversy and litigation. Well versed in state and local, international and federal taxation, clients value his expansive knowledge of the intricacies of tax issues and his ability to navigate complex tax issues in all areas of taxation.

With a keen awareness of the intricate nuances within the sector, Martin is committed to delivering strategic legal solutions tailored to meet the unique challenges of each client he serves.

### Speaking Engagements

- ABA Health Law Section EMI Conference, Speaker, “Getting Your Client Ready to Sell to Private Equity,” March 9, 2017

## **Verdicts & Settlements**

Results achieved in prior matters are not meant to be a guarantee of success as the facts and legal circumstances vary from matter to matter.

### **Provider Sale:**

- Represented a specialty IVF lab in sale to an international IVF practice in New Jersey.
- Represented a hospital-based in vitro fertilization practice in the sale of its practice to a private equity fund.
- Represented a New York nonprofit home-healthcare entity in its sale to a private equity purchaser.

### **Provider Acquisition:**

- Represented a Canadian private equity fund in the purchase of an IVF practice and laboratory in New York.
- Represented a purchaser in the acquisition of an ambulatory imaging center in New York.
- Represented the purchaser in the acquisition of an IVF infertility practice in New York.
- Represented a New York for-profit nursing-home system in the acquisition of a university-based healthcare provider.

### **Acquisition**

- Represented a New Jersey for-profit hospital in the acquisition of a bankrupt non-profit hospital.

### **Provider Rollup:**

- Represented a large radiology provider in an equity roll-up into a multi-entity radiology supergroup.

### **Management and Executive Compensation:**

- Represented a national health care provider’s Board of Directors in executive compensation matters, including Chief Executive Officer and Chief Financial Officer compensation.

### **Board of Directors:**

- Represented a hospital system’s Board of Directors in defense of intermediate tax sanctions matter brought by IRS as to Chief Executive Officer compensation package.

### **Management and Executive Compensation:**

- Represented a New Jersey nonprofit hospital in the development of a parent management company and compensation strategy for key executives.

**Regulatory Counsel:**

- Represented a for-profit Pennsylvania hospital in regulatory matters, including the addition of skilled nursing facilities, ambulatory surgery centers, ambulatory imaging centers, durable medical equipment, physical therapy, and home health services.

**Joint Venture:**

- Represented a New Jersey for-profit hospital in the development of an outpatient home infusion joint venture.
- Represented a New Jersey nonprofit hospital in the development of outpatient cardiology practices as part of a joint venture with family practices.

**Nonprofit Hospital Dissolution:**

- Represented a New Jersey nonprofit hospital in the dissolution of its business activities and distribution of its assets.

**Merger of Nonprofits:**

- Represented a client in merger of two New York-based entities licensed by OPWDD, including the purchase of the seller's for-profit affiliate.

**Corporate Reorganization:**

- Represented a nonprofit Pennsylvania specialty hospital in a corporate reorganization of their service lines.

**Nonprofit Hospital Sale:**

- Represented a Pennsylvania-based non-profit hospital in the sale of its assets to a for-profit, public hospital chain.

**Government Investigation:**

- Represented a New Jersey nonprofit hospital in an Office of Inspector General investigation of Medicare emergency room billing practices.

**Self-Disclosure:**

- Represented a New Jersey non-profit hospital in a self-disclosure billing issues before the Office of Inspector General.

**Nonprofit Hospital:**

- Represented a New Jersey nonprofit hospital in submitting a request for a private ruling as to the permissibility of not charging co-pays to patients for cardiac inpatient and outpatient procedures.

**Contract Analysis:**

- Represented a Pennsylvania nonprofit hospital in the analysis of corporate and physician contracts as part of a private-inurement and private-benefit study.

**Government Inquiry:**

- Represented a Pennsylvania nonprofit hospital in an inquiry by the Pennsylvania Office of Attorney General as to private-inurement and excess-benefit issues.

**Private-Placement Memorandum:**

- Represented a New Jersey for-profit hospital in the issuance of a private-placement memorandum to accredited investors.

**Certificate of Need:**

- Represented a New Jersey home-healthcare provider in the procurement of a certificate of need.

**Foundation Organization:**

- Represented a California for-profit college in the organization of a non-profit foundation to provide scholarships to qualifying students.

**IRS Examination:**

- Represented a for-profit college with multiple locations in an examination by the Internal Revenue Service.

**Exemption Filing:**

- Represented a Pennsylvania faith-based K through 12 private school in a group exemption filing.

**Group Exemption Filing:**

- Represented a nationwide organization with more than five hundred chapters in a group exemption filing.

**Political and Lobbying Service Line:**

- Represented an IRC 501(c)(4) social welfare organization in Pennsylvania in the establishment of its political and lobbying service line.

**Private-Inurement:**

- Represented executives of a Pennsylvania nonprofit hospital before the Internal Revenue Service regarding a private inurement issue related to compensation.

**Private-Letter-Ruling Request:**

- Represented a New Jersey nonprofit hospital in drafting a private-letter-ruling request to the Internal Revenue Service in order to implement a corporate reorganization.

**Tax Audits:**

- Represented a New Jersey nonprofit hospital and its affiliates before the Internal Revenue Service in connection with tax audits of the hospital and its affiliates.

**Form 990:**

- Represented a Pennsylvania hospital as part of a review of its Form 990 and due-diligence documentation.