



## Jeffrey G. Kramer

Member of the Firm

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**JEFFREY G. KRAMER** is a Member of the Firm in the Health Care and Life Sciences and Corporate Services practices, in the Newark and Princeton offices of Epstein Becker Green. His practice focuses on taxation, business law, and finance. He works extensively with clients in the health care and consumer products industries.

In the field of taxation, Mr. Kramer advises on a wide variety of federal and state tax issues, including business structure (for profit and nonprofit), partnerships, corporate acquisitions/dispositions, tax-free reorganizations, intellectual property transfers, international tax, tax credit syndication transactions, and municipal finance. He has acted as special tax counsel in cross-border transactions, Code Section 338(h)(10) elections, and municipal bond transactions. Additionally, Mr. Kramer represents taxpayers before the Internal Revenue Service (IRS). He has prosecuted private letter ruling requests and litigated corporate business tax matters in the New Jersey Tax Court.

In the field of business law, Mr. Kramer advises clients (both for profit and nonprofit) in connection with selecting a business entity and preparing the appropriate form of agreement. He counsels clients on the formation and dissolution of businesses, financing alternatives, purchases and sales of businesses, licensing, leasing, distribution agreements, employment contracts, non-ERISA employee benefit plans (e.g., stock option plans, phantom stock plans, and deferred compensation arrangements), noncompete agreements, confidentiality agreements, and federal and state securities law compliance issues. He has closed several cross-border M&A transactions with purchase prices in excess of \$100 million.

In the field of finance, Mr. Kramer acts as company counsel and lender's/investor's counsel in various types of equity and debt (secured and unsecured) offerings. He serves as company counsel in securities offerings, public and private, as well as bond counsel, underwriter's counsel, and special tax counsel in various types of municipal finance

transactions, including hospital, university, housing, solid waste, and other public and private projects. He has closed multiple municipal bond offerings in excess of \$1 billion. He negotiates various forms of investment and derivatives contracts, including interest rate swap agreements.

Prior to joining Epstein Becker Green, Mr. Kramer was a partner in the Corporate, Tax, and Finance practice groups of a New Jersey law firm. In addition, he is a licensed Certified Public Accountant (now inactive) in California who previously worked in the international tax services group in the San Francisco and Palo Alto, California, offices of Price Waterhouse.

Mr. Kramer has lectured at seminars and has been active in the Taxation Law Section of the New Jersey State Bar Association (NJSBA) and in the National Association of Bond Lawyers (NABL). He serves as Co-Chair of the Pass-Throughs and Special Entities Subcommittee of the NJSBA's tax section. Mr. Kramer has participated as a panelist in NABL workshops and was a speaker at, among other conferences and seminars: (i) the 2003 Tax Forum on Pass-Through Entities; (ii) seminars on limited liability companies in New Jersey; (iii) seminars on New Jersey State tax issues; (iv) seminars on corporate income taxation in New Jersey; (v) the Third Annual Business Law Symposium sponsored by the NJICLE; and (vi) the 2004 Redevelopment Law Institute sponsored by the NJSBA.

## **Education**

- New York University School of Law (LL.M., 1988)
  - Taxation
- University of Santa Clara (J.D./M.B.A., 1982)
  - Associate Editor, *Santa Clara Law Review*
- University of California, Santa Barbara (B.A., with honors, 1978)

## **Bar Admissions**

- New Jersey
- California

## **Practice Areas**

- Corporate Financing
- Mergers, Acquisitions & Divestitures
- Real Estate
- Tax
- Tax and Tax Exempt Counseling

## **Industries**

- Health Care and Life Sciences Industry
- Hospitals and Health Systems

## Representative Transactions

### **Taxation:**

- Advised an exclusive U.S. distributor in a joint venture with a foreign supplier
- Successfully defended an issuer of tax-exempt hospital bonds against IRS preliminary determinations that certain derivative transactions, known as “total return swaps,” caused the interest to be taxable
- Advised a real estate developer in a property tax abatement and redevelopment area bond financing for a \$650+ million mixed-use residential rental complex
- Served as special tax counsel to the New Jersey Turnpike Authority regarding \$2,428,990,000 Turnpike Revenue Bonds, Series 2003A-D (consolidation of the New Jersey Turnpike and the Garden State Parkway)
- Served as lender/equity investor counsel in a new markets tax credit transaction for a hospital expansion and as lender counsel for a graduate school of business
- Acted as developer’s counsel in a low-income housing tax credit/rehabilitation tax credit project
- Served as developer’s counsel in a renewable energy credit transaction for a landfill gas to energy project
- Act as developer’s counsel in an alternative fuel credit transaction utilizing landfill gas
- Served as host counsel in \$150+ million solar financing transactions

### **Business law:**

- Represented an electronics manufacturer in several cross-border acquisitions, with operations in the People's Republic of China, Hong Kong, Singapore, and Europe
- Represented various toy and consumer products companies in licensing, M&A, and joint venture transactions
- Represented a biotechnology company in its acquisition of two Bermuda R&D companies and a public offering of stock
- Represented CEOs and senior executives of several \$10+ billion companies in employment contract negotiations

### **Finance:**

- Acted as counsel to a distressed borrower in a high-yield note/warrant financing
- Engaged as counsel to a lender in a borrower’s \$20-million refinancing of its corporate headquarters
- Served as counsel to a borrower in the \$35-million refinancing of a commercial office complex

- Acted as bond counsel for the New Jersey Economic Development Authority's \$1,463,030,000 Cigarette Tax Revenue Bonds, Series 2004 (securitization of cigarette tax revenues)
- Served as underwriter counsel to Goldman Sachs & Co. in the New Jersey Turnpike Authority's issuance of \$101,279,754.75 of Turnpike Revenue Bonds, Series 2004 B, consisting of Growth and Income Securities
- Served as underwriter counsel to Bear, Stearns & Co. in the \$3,622,208,081.50 Tobacco Settlement Financing Corporation, Tobacco Settlement Asset-Backed Bonds, Series 2007-1 transaction (securitization of future tobacco settlement revenues)

## News & Publications

June 28, 2017

### **State Income Taxation of Mobile Workers**

*Act Now Advisory*

April 17, 2016

### **Epstein Becker Green's Work on Behalf of a Client Mentioned in "The Battle Over the Sea-Monkey Fortune"**

*The New York Times Magazine*

October 27, 2015

### **Jeffrey Kramer Featured in NYU School of Law "Class Notes"**

*NYU Law Class Notes*

October 4, 2015

### **New Additions to the Firm, Jeffrey Kramer, Adam Forman, and Robert Hudock, Mentioned in *Am Law Daily***

*Am Law Daily*

October 1, 2015

### **Jeffrey Kramer Mentioned in "The Laterals Audit: This Month's Tax Attorney Moves"**

*Law360*

September 16, 2015

### **Jeffrey Kramer Quoted in "Epstein Becker Nabs Ex-DeCotiis FitzPatrick Tax Pro"**

*Law360*

## Case Studies

### **Epstein Becker Green Represents Health Insurer in Sale of Its Nonmedical Home Care and Private Duty Services Subsidiary**

Epstein Becker Green represented Fallon Health in connection with the sale of its subsidiary, Home Staff, to Associated Home Care, an affiliate of Amedisys, for an undisclosed amount. Home Staff provides nonmedical home care and private duty services through home health aides who do not hold professional licenses. Amedisys, one of the nation's leading home health care and hospice companies, is looking to the Home Staff acquisition to enhance Amedisys's presence and staffing capabilities in the Massachusetts area.

Epstein Becker Green advised Fallon Health over a fairly lengthy period—stretching from the auction process to closing—on a wide ranges of issues, including the definitive purchase agreement, governance matters, and the execution of the closing itself.

The Epstein Becker Green transaction team consisted of Mark Mosby, Kathy Lofft, Carly Hoinacki, John Barry, Lindsay Borgeson, Michelle Capezza, Jeff Kramer, Cassandra Labbees, Marc Mandelman, Conor Murphy, Steve Ruskin, Susan Gross Sholinsky, Trish Wagner, Pat Wheeler, and Ali Wolf. The Epstein Becker Green investigation team consisted of George Breen, Stuart Gerson, Jon Hoerner, Tom Hutchinson, and Theresa Thompson.

### **Epstein Becker Green Represents Perfusion, IONM, and Surgical Services Provider in Acquisition of Perfusion Services Company**

Epstein Becker Green represented SpecialtyCare, a leading provider of outsourced perfusion, intraoperative neuromonitoring (IONM), and surgical services, in its acquisition of Trident Health, a highly regarded perfusion services company, for a cash purchase price in excess of \$5 million. SpecialtyCare announced that, as a result of the acquisition, its perfusion division “now supports over 120,000 annual open heart and perfusion-related procedures for 850 surgeons at more than 350 hospitals, extending the company's market leading position as the largest and most comprehensive provider of cardiovascular perfusion and perfusion-related services” in the United States.

Epstein Becker Green assisted SpecialtyCare on a range of matters relating to the transaction, including SpecialtyCare's legal diligence review encompassing corporate organizational matters, non-customer-related contracts (including leases), employment and employee benefit matters, privacy and security related matters, and tax matters. Epstein Becker Green also assisted in negotiating the definitive agreement and other ancillary agreements relating to the transaction.

The Epstein Becker Green team consisted of Kathy Lofft, Carly Hoinacki, David Matyas, Michelle Capezza, Brandon Ge, Jeff Kramer, Cassandra Labbees, Sharon Lippett, Lenny Lipsky, Nancy Moore, Elena Quattrone, Adam Solander, Theresa Thompson, and Pat Wheeler.