



→ Jay E. Gerzog

Partner

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Jay Gerzog is a partner in the firm's Corporate Practice Group and leads the New York Office's healthcare team. Jay is recognized nationally as a leading healthcare and nonprofit corporate attorney with over three decades of experience. His practice focuses on representing both tax-exempt institutions and for-profit companies primarily in the healthcare sector.

Areas of Practice

Jay has served as deal counsel in many of the consolidation transactions and strategic alliances that have transformed the New York metropolitan healthcare landscape over the past.

Jay routinely advises clients on a wide range of transactional matters, including complex corporate affiliations and disaffiliations, mergers and acquisitions, joint ventures, corporate restructurings, operational and contracting matters, and strategic planning.

Jay's healthcare clients include integrated healthcare delivery systems, hospitals, academic medical centers, ambulatory surgery centers, managed care organizations, private equity and strategic investors, management companies, physician groups, scientific research organizations, payers, and various other healthcare providers and tax-exempt organizations.

In the nonprofit and tax-exempt organization area, Jay routinely assists clients with obtaining and maintaining tax-exempt and public charity status and with compliance with state nonprofit laws and federal tax law for tax-exempt organizations. He advises nonprofit clients on the development and implementation of corporate governance, fiduciary duties, conflict of interest, ethics, audit and executive compensation best practices, compliance programs and policies, including on management structures and internal control systems to prevent and detect violations of law. Jay's experience includes representing nonprofit managed care plans in the sale and dissolution of their operations and the related complex state regulatory approval process. He is uniquely experienced in the conversion of nonprofit entities, such as Blue Cross Blue Shield health plans and various healthcare facilities, to for-profit status.

Jay recently led the representation of the corporate members of Fidelis Care, New York's largest Medicaid managed care plan, in its \$3.75 billion asset sale to Centene Corporation, the nation's largest Medicaid managed care plan provider. The proceeds of the sale have been used to create one of the largest healthcare grantmaking foundations in the country.

Honors

Client Service All-Star, *BTI Consulting*, 2022

The Legal 500 US, Healthcare, 2018, 2019-2021, 2024

The Legal 500 US, Finance - Not-for-Profit, 2018-2024

Chambers USA, Healthcare - New York, 2018-2025

Best Lawyer in America, *Best Lawyers*, 2015-2026

Articles

- MSSP ACO Program - Proposed Rule
AHLA, 12.2014

Labor and Employment Law Blog Posts

- "Tax Reform: Nonprofits and their Executives Brace for Impact," December 7, 2017

Healthcare Law Blog Posts

- "Tax-Exempt Healthcare Organizations Brace for Impact as Senate Tax Reform Bill Passes," December 5, 2017
- "Tax-Exempt Hospitals & Other Tax-Exempt Healthcare Organizations Not Immune from Federal Tax Reform," November 14, 2017
- "IRS Denial of Section 501(c)(3) Status for a Commercial ACO," May 9, 2016
- "Top 5 Actions to Consider for the New York Nonprofit Law Overhaul Effective on July 1," July 2, 2014

Media Mentions

Looming Senate Tax Bill Vote Making Healthcare Leaders Uneasy
Modern Healthcare, 11.22.2017

Sheppard Mullin Lands 2 Epstein Partners In Health Practice
Law360, 06.10.2014

Events

Post-Pandemic Hospital Insolvency Risk: Will Your Hospital be a Casualty or a Survivor After COVID-19?
Market Information, Analysis and Strategies You Can Use
Webinar, 05.19.2020

Healthcare Mergers & Acquisitions Forum: Taking the Temperature of the Market
Presented by Sheppard Mullin and Duff & Phelps
11.19.2014

Memberships

American Bar Association, Section on Taxation
American Health Lawyers Association
New York State Bar Association

Podcasts & Webinars

Post-Pandemic Hospital Insolvency Risk
05.19.2020

Practices

Corporate
Mergers and Acquisitions
Healthcare
Tax
Nonprofit and Tax-Exempt Entities

Industries

Healthcare
Nonprofit

Education

LL.M., New York University School of Law, Taxation, 1992
J.D., George Washington University Law School, 1985, *with honors*
B.A., Colgate University, 1982, *magna cum laude, Phi Beta Kappa*

Admissions

New York