


## Paul Sczudlo

OF COUNSEL | LOS ANGELES

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### Paul is of counsel in the private client and tax team.

He has over 35 years' experience focused on global planning matters. Paul is widely recognized for his practice in cross-border and entertainment tax planning. His clients have ranged broadly from high-net-worth individuals; foreign investors in U.S. real estate and other U.S.-situated assets; Americans with offshore investments, acquisitions and business activities; and actors, musicians, writers, producers, directors and agents; to film production and distribution companies; public and closely-held businesses; and financial institutions.

Paul's practice emphasizes international income tax, international estate and gift tax, and entertainment tax planning; international estate administration; international wealth transfer planning; other international planning for high-net-worth individuals; inbound planning for businesses seeking to set up, acquire or dispose of, manufacturing, distribution, licensing or other operations in the United States; outbound planning for U.S. businesses establishing or acquiring foreign operations; international tax withholding; and cross-border tax reporting, compliance and controversy issues.

His practice includes U.S. real estate transactions involving foreign parties; international film production and distribution; United States and California withholding tax issues with respect to non-U.S. individuals, corporations and other foreign entities; planning for executives and other foreign individuals moving to or from the United States; income and estate tax planning for U.S. citizens moving abroad, with or without terminating their U.S. citizenship; and structuring for, and assisting with, the organization of, foreign corporations, foreign limited liability companies, foreign trusts and other foreign entities.

Paul writes and lectures regularly on international and other tax topics of interest to businesses and high net worth individuals and has received many accolades for his leadership as a tax lawyer. He is recognized in the Chambers USA 2024 Guide as a top lawyer in Tax, and was first ranked in 2004, and is recognized in the Chambers High Net Worth 2023 and 2022 Guides as a top lawyer in Private Wealth Law. Paul was recently honored by Business Today as one of the 10 most influential Southern Californian tax lawyers for 2023. He is

also recognized as a leading partner by The Legal 500 US in 2024 in the area of International Tax, and has been recognized as a Super Lawyer since 2004 and as a Best Lawyer since 2006.

Paul is chair of Society of Trust and Estate Practitioners (STEP USA) and past chair of the Los Angeles Branch (STEP Los Angeles). He is a past chair of the American Bar Association's International Private Client Committee, the California State Bar Association's International Tax Committee and the Los Angeles County Bar Association's Taxation Section.

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## Talks

- *'International Planning for Social Media Influencers, Entertainers & Athletes,'* 16th Annual STEP International Tax and Estate Planning Forum - June 14, 2024, speaker
- *'Estate Planning Panel,'* 2nd Annual Spearhead Southern California PPLI & PPVA Forum - May 15, 2024, speaker
- *'Doing Business Anywhere and Nowhere: Taxation of Athletes, Entertainers and E-Sport,'* International Bar Association Global Annual Paris Conference - October 30, 2023, speaker
- *'Play Toys: Yachts, Jets & Pets,'* STEP International Tax and Estate Planning Forum - May 4, 2023, speaker
- *'Recent International Tax Developments,'* Los Angeles International Tax Forum - February 28, 2023, speaker
- *'Let's Talk Canadian / US Tax & Estate Planning Tips & Traps, eh!'* STEP LA - September 20, 2021, chair & moderator
- *'Section 965 Payment Acceleration Events: Avoiding Triggers, Curable Events,'* Strafford Program - August 24, 2021, co-presenter
- *'California in the Rearview Mirror - Residency Termination (or Jackson Hole here I come),'* STEP Los Angeles - July 27, 2021, co-presenter
- *'Tax and Estate Planning for the International Athlete / Artist,'* The 13th Annual STEP International Tax & Estate Planning Forum - May 7, 2021, co-presenter
- *'Entertainment Industry Tax Update 2021,'* USC Gould School of Law 2021 Virtual Tax Institute - January 25, 2021, co-presenter
- *'Income tax and estate planning in an election year, with an international focus,'* National Association of Estate Planners & Councils NAEPC Fairbanks webinar - November 16, 2020, co-presenter
- *'Checklist 2020: Cross border estate planning in an election year,'* Withersworldwide webinar - October 14, 2020, co-presenter
- *'U.S. Tax Residency, COVID-19 and Beyond,'* STEP LA Webinar - June 24, 2020
- *'Foreign Activities of U.S. Taxpayers: Feeling GILTI?'* USC Tax Institute - January 27, 2020
- *'Foreign Activities of U.S. Taxpayers: Feeling GILTI?'* STEP LA - November 5, 2019
- *'Moderated Roundtable Discussion,'* STEP Wyoming International Estate Planning Conference - September 21, 2019
- *'Expatriation Tax Planning for U.S. Retirees: Filing Obligations, Exit Tax, U.S. Pension and Retirement Income,'* Strafford Webinar - July 25, 2019
- *'Tax, Immigration & Reputation for International Sports Persons & Entertainers,'* US/UK Tax Planning: New York & Los Angeles Conferences - May 2 & 6, 2019
- *'Tax Residency: Unwelcome Status?'* Beverly Hills Bar Association - February 28, 2019
- *'GILTI Planning for the Private Client,'* STEP LA - May 2018
- *'Tax Residency: Unwelcome Status?'* USC Gould School of Law 2018 Tax Institute - January 2018
- *'International Estate and Income Tax Planning Greatest Riddles and Enigmas,'* STEP LA - November 2017
- *'Ethical Considerations in Planning for High-Net-Worth Individuals,'* STEP LA - January 2017

- '*Foreign Investment in U.S. Real Estate*,' Beverly Hills Bar Association - June 2016
- '*International Tax Enforcement Updates*' and '*Basic International Planning: Income Taxation*,' STEP International Tax and Estate Planning Forum, Laguna Beach, CA - May 2016
- '*Tax Issues: Cross-Border Divorce*,' International Association of Marital Lawyers, Beverly Hills, CA - February 2016
- '*Inbound Investing for Nonresident Aliens*,' STEP San Diego - October 2015
- May 2015 Inaugural STEP-USA Conference, San Diego, speaker and panel chair
- 2008-2013 Annual STEP Pacific Rim Conferences, Various Topics on Planning for International Private Clients, San Francisco (May, 2008 and 2009), Santa Monica (May, 2010-2012), and Los Angeles (May 2013) - speaker and panel chair
- '*2011 Voluntary Compliance Initiative*,' a series of three lectures and discussions on the IRS foreign account reporting OVDI initiative, STEP LA - Summer 2011
- '*Section 409A Deferred Comp and Other Current Entertainment Tax Topics*,' 2010 International Film & TV Finance Summit BNA-Atlas Group - March 2010
- '*2009 Institute on Entertainment Law and Business*,' USC Gould School of Law - October, 2009
- '*Tax Planning for International Entertainers and Athletes*,' New York State Bar Association/STEP Fifth Annual International Estate Planning Institute - April 2009
- '*Selective International Tax Compliance: Cross-Border Gifts, Foreign Trusts and Expatriation*,' STEP LA - February 2009
- '*Tax Planning for International Entertainers and Athletes*,' American Bar Association (ABA) Section of Taxation 2008 Joint Fall CLE Meeting - September 2008
- '*Leaving the U.S.*,' STEP Canada 10th National Conference - June 2008
- '*Crossing Borders: Advising the International Private Client*,' State Bar of California Trust & Estates Section, Sophisticated Tax Planning and Trust Administration Conference - April 2008
- '*Alternatives to the International Will*,' International Bar Association (IBA) 13th International Wealth Transfer Practice Conference - March 2008
- '*Global Tax Planning for World Class Entertainers & Athletes*,' 36th Conference of the USA Branch of International Fiscal Association (IFA) - February 2008
- '*Entertainment Industry: Tax Developments and Planning Ideas*,' Beverly Hills Bar Association - September 2007
- '*Beyond Trusts*,' The Family Wealth Management Conference, Campden Conferences - February 2007
- '*Current Trends in International Wealth Transfer Planning*,' 2005 Fall Meeting ABA International Law Section - October 2005
- '*International Trust Litigation*,' 2005 IBA Annual Global Conference - September 2005

## External publications

'Top 10 Influential Southern Californian Tax Lawyers of 2023 Unveiled,' Business Today - July 14, 2023, featured

'The IRS further targets foreign owners of US real property,' Withers Insight - October 19, 2020, author

'Facing Change: Current Tax and Estate Planning Ideas,' NAEPC Journal of Estate & Tax Planning, Issue 35 - September 2020, co-author

'IRS targets tax compliance by non-U.S. owners of U.S. real estate,' Withers Insight - September 24, 2020, co-author

'The Continuing Impact of the 'One-Time' Section 965 Transition Tax,' Tax Notes - September 21, 2020, co-author

'Facing change: Current United States tax and estate planning ideas,' Withers Insight - August 11, 2020, co-author

'Working Group Seeks Answers on 'Medical Condition Exception',' Tax Notes - May 15, 2020, co-author

'Super-Rich Stranded by Lockdowns Face Higher Tax Bills,' \_ Bloomberg News and Bloomberg Tax - May 12, 2020, quoted

'IRS Helps Foreigners Stranded in the United States Due to COVID-19,' WealthManagement.com - April 29, 2020, co-author

'IRS Issues Relief to Foreigners Stranded in the United States due to Coronavirus,' Withers Insight - April 22, 2020, co-author

'Treasury Outlines Tax Relief For Workers Stranded By Virus,' Law360 - April 21, 2020, quoted

'IRS Offers Tax Relief to Int'l Travelers Impacted by Coronavirus,' Accounting Today - April 21, 2020, quoted

'Coronavirus: Risk of US tax residency for foreigners stuck in the United States,' Withers Insight - March 27, 2020, co-author

'Coronavirus impact on US international tax compliance,' Withers Insight - March 27, 2020, co-author

'Have you reviewed California's post-Wayfair rule ahead of Frieze LA?,' California Department of Tax and Fee Administration - January 7, 2019, co-author

'"Bring it home" (reviewing the international provisions of the 2017 federal tax reform legislation),' Los Angeles Lawyer - September 2018, co-author

'More Americans are considering cutting their ties with the US - here's why,' \_\_ CNBC - June 30, 2018, quoted

'Commentary on Bloomberg's computation of the tax burdens of 10 highest paid global athletes,' International Sports Law and Business Blog - June 22, 2018, author

'Paradise or Money Pit? What You'll Pay in Taxes When Buying a Home Abroad,' \_\_ Barron's PENTA - June 19, 2018, quoted

'5 Tax Considerations When Marrying a Foreign Prince,' \_\_ Law360 - May 25, 2018, quoted

'Tax Tribulations for American Royalty', \_ Bloomberg BNA Tax Planning International - May 2018

'Foreign tax reform changes under Tax Cuts and Jobs Act', Daily Journal - January 26, 2018, co-author

'Tax Residency: Unwelcome Status?,' USC Seventieth Major Tax Planning Institute - January 2018, author

'Crossing Borders: Light and Truth - A Primer on International Taxation and Compliance for Individuals', 2008 Tax Institute, USC Law School, 60 Major Tax Planning - 2008

'Expatriation: Time to Go?,' STEP USA - October 2008

'A Guide to Taxation for U.S. Citizens Living in Canada', 43 Tax Notes International 507 - August 2006, Co-Author

'Residency and Domicile Concepts and the Expatriation Regime for U.S. Tax Purposes', 58 Major Tax Planning - 2006

## Admissions

State of California, 1980

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## Education

Yale University, B.A.

Harvard Law School - 3L Exchange Program

University of California, Berkeley - School of Law, J.D.

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## Languages

English

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## Memberships

STEP USA, Chair

USC Tax Institute Planning Committee, Member

Los Angeles Chapter of Society of Trust and Estate Practicioners (STEP), Past Chair and Co-Founder

Los Angeles International Tax Club, Chair

USA Chapter of the International Fiscal Association, Member

State Bar of California, Member, Tax Section, Past Chair - International Tax Committee

Los Angeles International Tax Forum, Member

Jonathan Club of Los Angeles, Member

ABA, Past Chair - International Private Client Committee

ABA, Past Liaison - Real Property, Probate, and Trust Law Section, International Law Section

ABA, Member - International Law, Real Property, Probate and Trust Law and Taxation Sections

Past Chair and current Member, Taxation Section, Past Chair, LACBA's Foreign Tax Committee

Yale Club of Southern California, Past Director

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## Key dates

Year joined: 2016

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