

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; American 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 individual 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. He has been recognized as a Super Lawyer since 2004 and as a Best Lawyer since 2006. Paul is ranked as a Leading Individual in Tax in Chambers USA 2021, and was first ranked in 2004, and is ranked in Chambers High Net Worth 2021 in the area of Private Wealth Law. He is also recognized as a "key lawyer" by The Legal 500 U.S. in 2021 in the area of international tax.

Paul is vice chair of Society of Trust and Estate Practitioners (STEP USA) and immediate past chair of the Los Angeles Branch (STEP Los Angeles). He is 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.

SECRETARY **LEIGH-ANNE LOCKE**

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ADMISSIONS

- State of California, 1980

PUBLICATIONS

'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

MEMBERSHIPS

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- STEP USA, Vice Chair
- USC Tax Institute Planning Committee, Member
- STEP Los Angeles, Founding Member, Immediate Past Chair
- Los Angeles Chapter of Society of Trust and Estate Practitioners, Chair and Co-Founding Member
- 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 Real Property, Probate, and Trust Law Section, International Law Section Liaison
- 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

TALKS

STEP LA, *'Let's Talk Canadian / US Tax & Estate Planning Tips & Traps, eh!'* - September 20, 2021, chair / moderator

Strafford Program, *'Section 965 Payment Acceleration Events: Avoiding Triggers, Curable Events'* - August 24, 2021, co-presenter

STEP Los Angeles, *'California in the Rearview Mirror - Residency Termination (or Jackson Hole here I come)'* - July 27, 2021, co-presenter

The 13th Annual STEP International Tax & Estate Planning Forum, *'Tax and Estate Planning for the International Athlete / Artist'* - May 7, 2021, co-presenter

USC Gould School of Law 2021 Virtual Tax Institute, *'Entertainment Industry Tax Update 2021'* - January 25, 2021, co-presenter

National Association of Estate Planners & Councils - NAEPC Fairbanks webinar, *'Income tax and estate planning in an election year; with an international focus'* - November 16, 2020, co-presenter

Withersworldwide webinar, *'Checklist 2020: Cross border estate planning in an election year'* - October 14, 2020, co-presenter

STEP/LA Webinar, "U.S. Tax Residency, COVID-19 and Beyond," - June 24, 2020

USC Tax Institute, "Foreign Activities of U.S. Taxpayers: Feeling GILTI?" - January 27, 2020

STEP/LA, "Foreign Activities of U.S. Taxpayers: Feeling GILTI?" - November 5, 2019

STEP Wyoming International Estate Planning Conference, "Moderated Roundtable Discussion" - September 21, 2019

Strafford Webinar, "Expatriation Tax Planning for U.S. Retirees: Filing Obligations, Exit Tax, U.S. Pension and Retirement Income" - July 25, 2019

US/UK Tax Planning: New York & Los Angeles Conferences, "Tax, Immigration & Reputation for International Sports Persons & Entertainers" - May 2 & 6, 2019

Beverly Hills Bar Association, "Tax Residency: Unwelcome Status?" - February 28, 2019

STEP/LA, 'GILTI Planning for the Private Client' - May 2018

USC Gould School of Law 2018 Tax Institute, 'Tax Residency: Unwelcome Status?' - January 2018

STEP/LA, 'International Estate and Income Tax Planning Greatest Riddles and Enigmas' - November 2017

STEP/LA, 'Ethical Considerations in Planning for High-Net-Worth Individuals' - January 2017

Beverly Hills Bar Association, 'Foreign Investment in U.S. Real Estate' - June 2016

STEP International Tax and Estate Planning Forum, Laguna Beach, CA, 'International Tax Enforcement Updates', and 'Basic International Planning: Income Taxation' - May 2016

International Association of Marital Lawyers, Beverly Hills, CA, 'Tax Issues: Cross-Border Divorce' - February 2016

STEP/San Diego, 'Inbound Investing for Nonresident Aliens' - 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

STEP/LA, '2011 Voluntary Compliance Initiative', a series of three lectures and discussions on the IRS foreign account reporting OVDI initiative, Los Angeles - Summer 2011

2010 International Film & TV Finance Summit, BNA-Atlas Group, 'Section 409A Deferred Comp and Other Current Entertainment Tax Topics' - March 2010

USC Gould School of Law 2009 Institute on Entertainment Law and Business, Los Angeles, California - October, 2009

New York State Bar Association/STEP, Fifth Annual International Estate Planning Institute, 'Tax Planning for International Entertainers and Athletes', New York - April 2009

STEP/LA, 'Selective International Tax Compliance: Cross-Border Gifts, Foreign Trusts and Expatriation' - February 2009

American Bar Association (ABA), Section of Taxation, 2008 Joint Fall CLE Meeting, 'Tax Planning for International Entertainers and Athletes', San Francisco - September 2008

STEP Canada 10th National Conference, 'Leaving the U.S.', Toronto - June 2008

State Bar of California, Trust & Estates Section, Sophisticated Tax Planning and Trust Administration Conference, 'Crossing Borders: Advising the International Private Client', San Francisco - April 2008

International Bar Association (IBA), 13th International Wealth Transfer Practice Conference, 'Alternatives to the International Will', London - March 2008

36th Conference of the USA Branch of International Fiscal Association (IFA), 'Global Tax Planning for World Class Entertainers & Athletes' - February 2008

'Entertainment Industry: Tax Developments and Planning Ideas', Beverly Hills Bar Association - September 2007

The Family Wealth Management Conference, Campden Conferences, 'Beyond Trusts', Geneva - February 2007

2005 Fall Meeting, ABA International Law Section, 'Current Trends in International Wealth Transfer Planning', Brussels - October 2005

2005 IBA Annual Global Conference, 'International Trust Litigation', Prague - September 2005

EDUCATION

Yale University, B.A.
Harvard Law School - 3L Exchange Program
University of California, Berkeley - School of Law, J.D.

LANGUAGES

ENGLISH

DATES

JOINED: 2016

RECOGNITION

2022 Super Lawyers US Recognized Paul Sczudlo	2022 Best Lawyers Paul Sczudlo	2021 Super Lawyers NEW	2021 Martindale-Hubbell US AV Rating Paul Sczudlo
2021 Legal 500 US Recommended Attorney Paul Sczudlo	2021 Chambers Paul Sczudlo	2021 Best Lawyers US Recognized Paul Sczudlo	2020 Super Lawyers US Recognized Paul Sczudlo
2020 Legal 500 US Recommended Attorney Paul Sczudlo	2020 Chambers HNW US Ranked Paul Sczudlo	2020 Best Lawyers US Recognized Attorney Paul Sczudlo	2019 Whos Who Legal US Recognized for Private Client Paul Sczudlo
2019 Super Lawyers US Recognized Paul Sczudlo	2019 Super Lawyers US Recognized 15 Years in a Row Paul Sczudlo	2019 Martindale-Hubbell US AV Rating Paul Sczudlo	2019 Best Lawyers US Recognized Paul Sczudlo
2018 Super Lawyers US Recognized Paul Sczudlo	2018 Chambers USA Leading Individual Paul Sczudlo	2018 Best Lawyers US Recognized Paul Sczudlo	

Los Angeles

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