

## Bryan H. Kelly

PARTNER | LOS ANGELES

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Bryan is a partner in the private client and tax team and is the Office Managing Director of the Los Angeles Office.

Bryan provides tax advice to multinational companies and successful families with complex interests, advising frequently on tax considerations with respect to various cross-border matters. In the cross-border space, Bryan works with companies ranging from start-ups to publicly held companies, helping his clients to identify opportunities and manage risk in relation to matters such as business expansions and restructurings; development and exploitation of intellectual property; and mergers, acquisitions, joint ventures and financings, including pre- and post-acquisition restructurings. Bryan also advises individuals and their families in connection with matters such as pre-immigration and exit tax planning, inbound investment into the United States, including investment in U.S. real estate, and the income tax aspects of intra-family wealth transfers. In addition to providing U.S. tax advice, Bryan regularly coordinates with advisors across multiple jurisdictions to manage the global design and implementation of structuring and restructuring projects.

Bryan also represents sponsors and investors in connection with the formation and operation of private investment funds. He has particular expertise with private equity funds, including buyout, mezzanine capital, special situations, infrastructure and real estate funds, as well as funds of funds. He also has experience with film funds and financings.

Bryan is recognized as a “key lawyer” by The Legal 500 US in 2020 in the area of international tax. He also frequently writes and speaks on cross-border tax matters. Prior to joining Withers, Bryan worked for more than a decade in private practice for law firms in New York and Los Angeles, where he advised on tax matters relating to various domestic and cross-border transactions, and also spent time with the international tax services group of a Big 4 accounting firm.

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SECRETARY **DAWN ANDERSEN**

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### ADMISSIONS

■ State of California, 2002

■ State of New York, 2005

### PUBLICATIONS

*'Carried interest in 2021: New guidance for tax on income associated with services provided to investment partnerships.'* Withers Insight - January 12, 2021, 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

*'An opportunity for U.S. real estate investors: Lower fair market values in 2020 might offer new opportunities for reorganization of holding structures.'* Withers Insight - June 4, 2020, co-author

*'Your lenders have called – What should you do now? Insights for US businesses navigating the impact of the coronavirus.'* Withers Insight - May 5, 2020, co-author

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

*'FDII deduction for foreign-owned US companies - an overlooked opportunity?,'* Bloomberg Tax, November 5, 2019, author

*'Moves and Appointments,'* Notes, July 2019, quoted

*'Daily Journal, Bloomberg Law, and Law360 feature Bryan Kelly's move to Withers,'* Withers Insight, July 8, 2019, author

*'New partner furthers Withers' California growth strategy,'* Withers Insight, June 28, 2019

*'The New Limited Partner Exception Under Section 892: How Helpful Is It?,'* Real Estate Finance Journal, Summer 2012, co-author

*'Pre-Immigration Income Tax Planning for High Net-worth Individuals,'* Major Tax Planning, fall, 2018, author

*Proposed Guidance Under Code Section 7874(C)(2)(B),* Tax Notes, 2009 TNT 103-55 (May 18, 2009), author; CAL. TAX LAW., Summer 2009, at 12.

## MEMBERSHIPS

■ Los Angeles County Bar Association (LACBA) Tax Section, Foreign Tax Committee, past chair

■ American Bar Association

## TALKS

*'Commonly Missed Issues in Tax Planning and Hot Topics,'* USC Gould School of Law 2021 Virtual Tax Institute - January 26, 2021, co-presenter

*'Checklist 2020: Corporate income tax planning considerations,'* Withersworldwide webinar - October 28, co-presenter

*'Final GILTI High Tax and FDII Regulations: Practical Analysis of Regulatory Packages Issued July 9th and 20th,'* Beverly Hills Bar Association's Special Double Session Webinar on the Latest International Tax Regulations - August 20, 2020, speaker

*'Income Tax Treaty Practice for Tax Counsel: Planning and Structuring Transactions to Maximize Treaty-Based Benefits,'* Strafford webinar - May 7, 2020, speaker

*'International Tax Law Changes Following the TCJA,'* San Fernando Valley Bar Association webinar - March 17, 2020, speaker

*'PFIC Identification and Reporting: Look-Through Attribution Rules, QEF and Mark-to-Market Elections, Form 8621,'* Strafford Publications webinar - November 6, 2019, panelist

*'FDII and the proposed Section 250 Regulations,'* STEP LA - May 1, 2019, speaker

*'Entertainment Industry Tax Update,'* Gelfand, Rennert & Feldman - February 7, 2019, panelist

*'Opportunity Zones: A New Tax Incentive for Investments in Low-Income and Distressed Communities,'* Jones Zafari Annual Investor Conference - January 31, 2019, panelist

*'Tax Reform One Year Later: Determining the Winners and Losers,'* Strafford Publications, webinar - December 12, 2018, speaker

*'Proposed GILTI Regulations and Other International Tax Reform Issues,'* Beverly Hills Bar Association - October 31, 2018, panelist

*'International Aspects of the Tax Cuts and Jobs Act of 2017 – Section 965 Technical Workshop,'* Society of Trust and Estate Practitioners (STEP), Los Angeles Branch - August 8, 2018, panelist

*'Pre-Immigration Income Tax Planning for High Net-worth Individuals,'* Major Tax Planning - Fall 2018, speaker

*'Pre-Immigration Income Tax Planning for High Net-worth Individuals,'* USC Gould School of Law 2018 Tax Institute - January 30, 2018, speaker

*'Tax Ramifications of Foreign Investment in U.S. Real Estate,'* San Fernando Valley Bar Association - November 21, 2017, speaker

*'Structuring Inbound Investment in U.S. Real Estate,'* Society of Trust and Estate Practitioners (STEP), Los Angeles Branch - July 19, 2017, panelist

*'Income Tax Treaty Practice for Tax Counsel: Planning and Structuring Transaction to Maximize Treaty-Based Benefits,'* Strafford Continuing Education Webinars - April 26, 2017, panelist

*'The Final FATCA Regulations: From the Beltway to the World – Exporting U.S. Tax Complexity... Again,'* Society of Trust and Estate Practitioners (STEP), Los Angeles Branch - February 5, 2013, panelist

*'New Information Reporting and Withholding Regime of the HIRE Act,'* Los Angeles International Tax Club - May 13, 2010, speaker

*'New Information Reporting and Withholding Regime of the HIRE Act,'* Los Angeles County Bar Association - April 22, 2010, speaker

*'Proposed Guidance Under Code Section 7874©(2)(B),'* TAX NOTES, 2009 TNT 103-55, Internal Revenue Service and Treasury officials, Staff members of the House Ways & Means Committee, and a delegation from the Staff of the Joint Committee on Taxation - May 18, 2009, speaker

CAL. TAX LAW, Internal Revenue Service and Treasury officials, Staff members of the House Ways & Means Committee, and a delegation from the Staff of the Joint Committee on Taxation - May 2009, speaker

## **EDUCATION**

New York University School of Law, LL.M. 2004  
University of Southern California, Gould School of Law, JD 2002  
Bucknell University, BA 1998

## **LANGUAGES**

ENGLISH

## **DATES**

JOINED: 2019

## **RECOGNITION**

2020 Legal 500 US Leading Individual Bryan Kelly

Los Angeles

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