



## Thomas S Wisialowski

Partner, Tax Department

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**Tom Wisialowski** is a partner and chair of the Palo Alto office of Paul Hastings and is a member of the firm's Tax and Real Estate Departments.

Mr. Wisialowski provides advice regarding structuring of real estate transactions, primarily through the use of limited liability companies and partnerships, including the formation of private equity and real estate funds, and real estate investment trusts (REITs). He also represents public and private pension plans and foreign sovereign wealth funds (SWF) and their advisors with respect to investments in private equity, venture capital, and real estate funds, including advising regarding unrelated business taxable income (UBTI) issues, effectively connected income (ECI) issues, and private REITs and UPREITs.

Mr. Wisialowski also advises the Firm's investment management group, advising regulated investment companies and hedge funds.

### Accolades and Recognitions

- Best Lawyers in America (2007-2019)
- Best Lawyers: California's Best Lawyers (2012-2019)
- Chambers USA (2007-2019)
- The Legal 500 (2007-2019)
- Planning Committee – USC Tax Institute (2014-2019)

### Speaking Engagements and Publications

- Frequent speaker on U.S. real estate and partnership tax issues
- Frequent speaker on U.S. and cross-border tax issues
- Former Adjunct Professor, Partnership Taxation at The University of Southern California Law School and University of San Diego
- Speaker, 2018 California Bar/Real Estate Section – Unpacking Joint Ventures
- Speaker, 2016 USC Tax Institute - Drafting Partnership and LLC Agreements - Critical Tax Considerations
- Speaker, 2013 USC Tax Institute – Limitations on the Use of Partnership Losses in Real Estate Transactions: Planning Opportunities

### Palo Alto

T: 1(650) 320-1820

F: 1(650) 320-1920

### Practice Areas

Tax Advisory  
Real Estate Acquisitions and Dispositions  
Private Equity  
Investment Management  
Private Investment Funds  
Real Estate Equity Investments and Joint Ventures

### Admissions

California Bar

### Education

Stanford Law School, J.D.  
1985

University of Wisconsin-Whitewater, B.B.A. 1982

## Thomas S Wisialowski (Continued)

- Speaker, 2012 Mid-Winter ABA Tax Section -- Real Estate Funds: A Potpourri of Issues that Vex the Practical Practitioner
- Speaker 2010, Law Seminars International—Real Estate Joint Ventures and Funds—Tax Traps of Exiting Joint Ventures and Workouts of Joint Ventures

### Professional and Community Involvement

- Former Member of Advisory Forum, Stanford Center on the Legal Profession
- Former co-chair of ABA Section of Taxation Committee on U.S. Activities of Foreigners and Tax Treaties Subcommittee on Portfolio Investments and Withholding Tax
- Past chair of the Foreign Tax Section of the Los Angeles County Bar Association and Past chair of the Pass-Through Entities Committee
- Member of the State Bar of California

### Education

- Stanford Law School, J.D. (1985)
- University of Wisconsin Whitewater, B.B.A. (1982)

### News

#### May 01, 2019

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA 2019

#### September 04, 2018

Camden Properties and Camden Land Corporation Sell Beverly Hills Golden Triangle Property to Starpoint for \$193 Million

#### May 11, 2018

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA 2018

#### April 25, 2018

Sino-Ocean Group Acquires Chicago's Soho House

#### December 21, 2017

Cando Partners and Wilshire-Canon Properties Sell Beverly Hills Golden Triangle Office Building to Douglas Emmett

#### June 05, 2017

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA

## Thomas S Wisialowski (Continued)

2017

### **May 08, 2017**

Northstar Travel Group Acquires Hotel Investment Event Portfolio of Burba Hotel Network

### **January 31, 2017**

Nyca Partners Closes \$125M Fintech Fund

### **June 08, 2016**

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA 2016

### **October 27, 2015**

Ping An Forms Joint Venture Platform for U.S. Real Estate Investment

### **July 16, 2015**

CreditEase Forms One of the First China Outbound Funds of Funds Using Fast Track Scheme

### **June 02, 2015**

Hotel Lotte Acquires New York Palace Hotel

### **May 20, 2015**

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA 2015

### **May 27, 2014**

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA 2014

### **June 05, 2013**

Paul Hastings Extensive Practice Strength Highlighted in The Legal 500 United States 2013

### **May 27, 2013**

Paul Hastings Employment Practice Honored with Chambers "Award for Excellence" and Firms Leading Practices and Lawyers Ranked in Chambers USA 2013

### **April 23, 2013**

## Thomas S Wisialowski (Continued)

Paul Hastings Represents Avalon Ventures in \$495 Million Life Science  
Collaboration with GlaxoSmithKline

**December 28, 2012**

Paul Hastings Represents GI Partners in Acquisition of San Diego Data Center  
and Launching Real Estate Funds with CalPERS

**December 11, 2012**

Paul Hastings Represents GI Partners in Sale of Stake in FlatIron Crossing

**December 03, 2012**

Paul Hastings Represents TCW in Joint Venture with Scoggin Capital  
Management

**August 08, 2012**

Paul Hastings Advises China Media Capital in DreamWorks Animation Joint  
Venture and Dream Center Establishment

**June 07, 2012**

Paul Hastings Excels in Chambers USA 2012 Guide

**June 10, 2011**

Paul Hastings Excels in Chambers USA 2011 Guide

**June 01, 2011**

Paul Hastings Soars in 2011 Edition of Legal 500 US

**December 02, 2010**

Paul Hastings Advises Global Financial Services in Sale to Sanders Morris

**August 16, 2010**

Best Lawyers Names 91 Lawyers to 2011 Edition of Rankings

**June 14, 2010**

Paul Hastings Garners Top Rankings in Chambers USA 2010 Guide

**June 07, 2010**

Paul Hastings Excels in 2010 Edition of Legal 500 US

**September 21, 2009**

Paul Hastings Advises Mint.com on its Agreement to be Acquired by Intuit

## Thomas S Wisialowski (Continued)

**June 17, 2008**

Paul Hastings Attorneys Recognized as Super Lawyers and Rising Stars in Northern California, Southern California, Georgia, Illinois, New York and Washington, D.C.

**May 20, 2007**

Paul Hastings Attorneys Recognized as Super Lawyers in Southern California, Connecticut, Georgia, New York, San Diego and Washington, D.C.

### Insights

**September 24, 2018**

QOZs (Qualified Opportunity Zones) for Real Estate Developers and Investors

**March 07, 2016**

New IRS Audit Rules for Partnerships

**December 21, 2015**

Hedge Fund Report: Summary of Key Developments - Fall 2015

**August 12, 2015**

Treasury Issues Proposed Regulations Addressing Management Fee Waivers and Other Disguised Payments from Partnerships for Services

**June 01, 2015**

Hedge Fund Report - Summary of Key Developments - Spring 2015

**December 23, 2014**

Hedge Fund Report—Summary of Key Developments—Fall 2014

**December 19, 2014**

IRS Releases Final Regulations on Reporting Specified Foreign Financial Assets – Are You in Compliance?

**October 06, 2014**

Transfer Tax Applies on Transfer of Controlling Interest in Legal Entity Holding California Real Property

**May 16, 2014**

Hedge Fund Report - Summary of Key Developments - Spring 2014

## **Thomas S Wisialowski** (Continued)

**October 09, 2013**

Hedge Fund Report: Summary of Key Developments - Fall 2015

**April 25, 2013**

Hedge Fund Report - Summary of Key Developments - Spring 2013

**March 28, 2013**

IRS Releases Final Regulations on the Tax Treatment of Noncompensatory Partnership Options

**December 05, 2012**

Hedge Fund Report - Summary of Key Developments - Fall 2012

**April 25, 2011**

Hedge Fund Report Summary of Key Developments - Spring 2011

**March 10, 2011**

ILPA Private Equity Principles 2.0

**October 29, 2010**

Hedge Fund Report Summary of Key Developments Fall 2010

**April 06, 2010**

IRS Provides Safe Harbor for Like-Kind Exchanges Not Completed Because of Defaulting Qualified Intermediary

## **Rankings & Awards**

**April 26, 2019**

Recognized by Chambers USA 2019

**May 15, 2018**

Recognized by Chambers USA 2018

**June 05, 2017**

Recognized by Chambers USA 2017

**June 08, 2016**

Recognized by Chambers USA 2016

## Thomas S Wisialowski (Continued)

**December 18, 2012**

China Business Law Journal Awards

**March 05, 2012**

Recognized as PERE's Global Award Winner for Transactions and Fund  
Formation