Paul W. Decker

Counsel

617 338 2478
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Paul has primarily worked with public and private REITs in sectors ranging from the traditional, such as office, hotel, apartments, senior housing, and industrial, to the nontraditional, such as timber, communications towers, business storage, electricity transportation and distribution, and data centers, as well as with sponsors of real estate ownership vehicles, investment partnerships, and large and midsize corporations. He focuses on structuring and compliance work, including cross-border transactions, with extensive experience in REIT private letter ruling requests for novel situations and issues.

Education

- Harvard Law School (J.D., *magna cum laude*)
- Cleveland State University (M.B.A.)
- Cleveland State University (B.B.A.)

Bar & Court Admissions

- Massachusetts

Professional Qualifications

- American, Massachusetts and Boston Bar Associations
- American Institute of Certified Public Accountants

Awards & Honors

- Accounting Alumnus of the Year, Cleveland State University (2008)
- Sears Prize, Harvard Law School, awarded annually to the two highest-ranked students (1997-1998)
- Elijah Watt Sells Gold Medal, AICPA, awarded annually for the highest score on Uniform CPA Examination (November 1990)

Representative Client Work

- REIT formation, organization and acquisitions

Capabilities

- Mergers & Acquisitions
- REITs
- Tax
- Tax Planning for Business Owners & Investors
- High Net Worth Individuals and Family Offices

- Real estate ownership vehicle structuring and formation
- Timber transactions
- General federal and state tax matters

Viewpoints

May 26, 2026
Selected REIT Tax Issues in Constructing a Data Center

June 9, 2025
Sullivan & Worcester Submits Comments to IRS Urging Caution in Applying Cloud Transaction Framework to REIT Rules

April 18, 2024
Ameek Ashok Ponda Submits Comments to IRS to Address Favorably REITs Deploying Renewable Energy Infrastructure at their Properties

March 4, 2024 (Updated April 18, 2024)
Enabling REITs to Deploy Renewable Energy: Toward a Workable Legal Standard

July 27, 2015
Non-Customary Services Furnished By Taxable REIT Subsidiaries
Tax Notes

December 5, 2011
Toward a Workable Definition of REIT Healthcare Facility
Tax Notes