



DAVID J. NAGLE

Partner
BOSTON

CONTACT DETAILS:

BOSTON

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David J. Nagle is a partner in the Tax Department of the Boston office of Sullivan & Worcester. His practice involves both transactional tax planning and representing taxpayers in disputes before the Internal Revenue Service and the Massachusetts Department of Revenue.

REPRESENTATIVE CLIENT WORK

- Complex business transactions, including taxable and nontaxable acquisitions, corporate and partnership restructurings and forward and reverse like kind exchanges
- Federal and state tax controversies, including income, sales and use, property, and responsible person tax matters
- General federal and state tax matters

BAR & COURT ADMISSIONS

- Massachusetts, 1997
- U.S. District Court, District of Massachusetts
- U.S. Tax Court

PUBLICATIONS

- "Court Rules Mass. Same-Sex Couples Can File Joint Tax Returns," *WebCPA*, Quoted (July 12, 2010)
- "Pro Bono 2010: The Other Gay Marriage Case," *The AmLaw Daily*, Quoted (July 8, 2010)
- "Mirror, Mirror: Identifying Property In a Reverse Like-Kind Exchange," *Tax Notes* (July 5, 2010)
- "Lawyer's E-mails to Co. Co-Owner Deemed Privileged," *Massachusetts Lawyers Weekly*, Quoted (May 10, 2010)
- "Out-of-State Vendor Can't be Taxed," *Massachusetts Lawyers Weekly*, Quoted (August 31, 2009)
- "State Supreme Judicial Court Ruled in Favor of Client, Town Fair Tire, Inc., in Case Involving Collection of Use Taxes," *S&W Press Release*

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SULLIVAN &
WORCESTER

(August 25, 2009)

- "Town Fair Tire Case," *Various Publications*, Quoted (August 2009)
- "Case Could Extend State's Taxing Powers," *Massachusetts Lawyers Weekly*, Quoted (August 10, 2009)
- "Destination Sourcing Might Resolve States' Conflict Over Sales Taxes, COST Official Says," *Daily Tax Report*, Quoted (July 16, 2009)
- "New Hampshire Businesses Will Not Be Tax Agents for Massachusetts, Governor Vows," *Weekly State Tax Report*, Quoted (July 2009)
- "Massachusetts Finalizes Combined Reporting Regulations," *State Tax Notes* (July 13, 2009)
- "Welcome to TAXachusetts," *Tire Business*, Quoted (February 16, 2009)
- "New Regs Set the Framework for Combined Reporting in Massachusetts," *State Tax Notes* (February 9, 2009)
- "State Chases Sales Taxes in N.H.," *The Boston Globe*, Quoted (February 3, 2009)
- "Massachusetts Department of Revenue Releases Emergency Regulation Related to "Check-the-Box" Conformity," *Practical U.S./Domestic Tax Strategies* (December 1, 2008)
- "Massachusetts Department of Revenue Restricts VDA Program for Banks and Intangible Holding Companies that Have Not Filed Returns," *Practical U.S./Domestic Tax Strategies* (June 2008)
- "Massachusetts to Require Withholding by "Pass-Through Entities," Effective January 1, 2009," *Practical U.S./Domestic Tax Strategies* (May 1, 2008)
- "Billion-dollar battle over disputed taxes," *Boston Business Journal*, Quoted (April 28, 2008)

TEACHING & SPEAKING ENGAGEMENTS

- Presented to the State Taxation Committee at the Massachusetts Society of Certified Public Accountants Meeting (July 22, 2009)
- "Privilege, Work Product & Kovel Arrangements," Independent SALT Alliance (ISA) (January 2009)
- "Changes in Massachusetts Practice Under the New Law," Suffolk University Law School and the Massachusetts Bar Association (September 19, 2008)
- Program Co-Chair, "Three Minute Case Studies," Boston Bar Association's State & Local Tax Committee's annual Massachusetts Tax Update (June 10, 2008)
- "Advanced Sales and Use Tax in Massachusetts," Lorman Education Services (July 2007)
- "Special Issues Affecting the Corporate Tax Basis in Massachusetts," Boston Bar Association (June 2007)
- "Massachusetts Developments and Outlook for 2007," Tax Executives Institute (February 2007)

AWARDS & HONORS

- *Best Lawyers in America* (2011)
- *Chambers USA*, Leading Lawyer in Tax (2010)
- "Rising Star," *Massachusetts Super Lawyers* (2005-2008)

PROFESSIONAL & CIVIC ACTIVITIES

- American and Massachusetts Bar Associations
- Boston Bar Association (Leadership Team, 2007-Present; Co-Chair, State & Local Tax Committee, 2006-2008; Tax Section Steering Committee, 2008-Present; Co-Chair, Tax Section, 2010)
- State Tax Committee of Associated Industries of Massachusetts (A.I.M.)

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- Adjunct faculty member, Boston University School of Law, 2000
- Former Writing Coach for Citizen Schools 8th Grade Academy
- Board of Directors, Independent SALT Alliance, 2010

EDUCATION

- B.A., *with Honors*, University of Virginia, 1991
- M.A., University of Michigan, 1995
- J.D., *cum laude*, Harvard Law School, 1997
- LL.M., Taxation, Boston University School of Law, 2000