

Caroline A. Kupiec

Associate

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Caroline has an extensive tax controversy and litigation practice representing taxpayers in front of federal and state taxing authorities at all levels of the audit, controversy and litigation process. Caroline has significant experience representing both individual and business clients before the Massachusetts Appellate Tax Board, and in helping life science and technology clients navigate Massachusetts' state and local tax landscape. Caroline also has in-depth federal tax controversy and litigation experience, having clerked in the chambers of the Honorable Joseph H. Gale of the United States Tax Court prior to her time at Sullivan, and having represented many individual and business clients before the Internal Revenue Service and in front of the United States Tax Court since.

Caroline is a member of Sullivan's Women's Initiative and co-chair of the Boston Bar Association's State and Local Tax Committee. She speaks frequently on Massachusetts tax issues at professional conferences.

Education

- University of Washington School of Law (LL.M.)
- University of Washington School of Law (J.D., *with honors*)
- Colorado College (B.A., *cum laude*)

Bar & Court Admissions

- Massachusetts
- Washington State

Professional Qualifications

- Trustee, Massachusetts Taxpayers Foundation
- State and Local Tax Committee, Boston Bar Association

Awards & Honors

- "Ones to Watch," *Best Lawyers in America*® (2025)
- *Best Lawyers in America*® (2026)

Capabilities

- Tax
- Tax Controversies & Litigation
- State & Local Tax
- Financial Services

- Recommended by *The Legal 500 U.S.* (2019, 2020, 2023-2026)
- "Rising Star," *Massachusetts Super Lawyers* (2023-2025)

Matters

- Overturned a lower court decision in a case argued before Massachusetts' highest court, which found in the taxpayer's favor that the sale of specially designated urban redevelopment projects is tax-exempt
- Prevailed at trial in significant Massachusetts tax litigation involving the treatment and taxation of the cloud computing industry
- Prevailed in landmark case before Massachusetts' highest court, affording purchasers the ability to apportion sales tax paid on software purchases using Massachusetts' abatement procedures
- Penned an influential amicus brief in a recent matter before Massachusetts' highest court which introduced, for the first time in that litigation, the statutory argument on which the court's decision in the taxpayer's favor was based
- Obtained manufacturing corporation classification for a cutting-edge life sciences company with a novel business model
- Secured a \$700,000 federal penalty abatement for an inadvertent failure to disclose a foreign trust