

Daniel P. Ryan

Partner

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Dan's practice focuses on representing taxpayers in federal and state tax litigation and controversies as well as transactional planning involving corporate, franchise, personal income and sales/use tax matters. Prior to his employment at Sullivan, Dan was an attorney at the Internal Revenue Service Office of Chief Counsel, where he represented the Internal Revenue Service in litigation before the United States Tax Court and served as a Special Assistant United States Attorney for the District of Massachusetts.

Dan is also one of the founders of the firm's Opportunity Zone practice group, and has assisted in the structuring of over \$1 billion in Opportunity Zone projects throughout the country, including both real estate and operating business. Dan was named a Top 25 Tax Specialist by *Opportunity Zone Magazine* in 2022.

Dan is a frequent speaker on such matters as Opportunity Zone tax structuring, federal tax credits, federal and state controversy issues, and domicile planning. Dan has also been quoted on various tax matters in publications such as the *Boston Globe*, the *Boston Herald*, *Law360*, *The Real Deal* and *Bloomberg Tax*.

Dan has successfully represented clients under audit before the Internal Revenue Service and various state departments of revenue on a wide range of matters. For example, Dan successfully secured a multi-million dollar refund for an insurance company before the Massachusetts Supreme Judicial Court in *Dental Service of Massachusetts v. Commissioner*, a case of first impression in Massachusetts. Dan has also represented clients in domestic and offshore voluntary disclosures, and has successfully negotiated the abatement of federal tax penalties imposed based on various offshore tax issues.

Education

- Boston University School of Law (LL.M.)
 - Taxation
- Catholic University, Columbus School of Law (J.D., *magna cum laude*)
- Boston College (B.A.)

Capabilities

- Energy, Infrastructure & Sustainability
- Tax
- Tax Controversies & Litigation
- State & Local Tax
- Opportunity Zones

Bar & Court Admissions

- Massachusetts
- New York
- U.S. District Court, District of Massachusetts
- U.S. Tax Court

Professional Qualifications

- Boston Bar Association, Tax Section
- American Bar Association, Tax Section

Awards & Honors

- Highly Regarded, general corporate tax, *International Tax Review's World Tax Guide* (2024-2026)
- Top 25 Tax Specialist, *Opportunity Zone Magazine* (2022)
- Recommended by *The Legal 500 U.S.* (2019, 2022-2026)

Matters

- Provided tax structuring advice on the recapitalization of an art storage business that relocated into an Opportunity Zone
- Represented an international distributor of electronic components in a dispute with the Massachusetts Department of Revenue over whether the corporation and its wholly-owned subsidiary conducted a unitary business
- Negotiated a full concession by the IRS of a proposed \$10 million tax assessment and civil fraud penalties against an individual taxpayer
- Secured a multi-million dollar refund of Massachusetts insurance premium excise following a trial before the Massachusetts Appellate Tax Board, and successfully argued an appeal of the decision before the Massachusetts Supreme Judicial Court
- Secured a multi-million dollar refund of a Massachusetts utility corporation excise for the owner of a power plant
- Represented an individual on trial for federal tax crimes
- Represented individuals and corporations in litigation involving the IRS before the United States Tax Court and United States District Court
- Represented clients during IRS audits and at the IRS Office of Appeals on matters involving partnership taxation, estate and gift tax, and individual and corporate income tax
- Provided assistance to clients in controversies involving the Massachusetts Department of Revenue at the administrative level and before the Appellate Tax Board, including individual domicile audits and other income tax issues, as well as matters involving corporate excise and sales and use taxes