David J. McLaughlin

Counsel

617 338 2833
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David has experience in the areas of individual income and gift taxation, taxation of debt and other financial instruments, taxation of partnerships and issues of Massachusetts taxation.

Education

- Boston University School of Law (LL.M.)
- Boston University School of Law (J.D.)
- Harvard University (B.A.)

Bar & Court Admissions

- Massachusetts

Professional Qualifications

- Boston Bar Association

Awards & Honors

- *Legal 500 U.S.* (2013)

Representative Client Work

- Represented a healthcare REIT and its subsidiaries in securing nearly $500 million of secured financings across five lenders and involving over 40 separate properties
- Provided REIT Tax counsel to a leading independent owner, operator and developer of multitenant communications real estate in connection with four debt offerings totaling approximately $3.5 billion in aggregate principal amount
- Provided REIT Tax counsel to a data center REIT in connection with three debt offerings totaling nearly $4 billion in aggregate principal amount
- Provided REIT tax counsel to one of the leading single-family rental companies and homebuilders in the nation in connection with a debt offering totalling over $650 million in aggregate principal amount

Capabilities

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

- Assisted dairy processing company in structuring and closing its joint venture with a farmers' cooperative
- Resolved a dispute between partners in a large hotel in Orlando, Florida, regarding the income tax consequences of contributions of property to a partnership
- Prepare disclosure of material income tax considerations for various public and private offerings of securities
- Advise on proper Federal and Massachusetts income tax reporting for high-net-worth individuals (HNWI) and large trusts
- Assist S corporations in structuring tax efficient dispositions of assets
- Evaluate for individual shareholders and corporations the potential or actual status of a foreign corporation as a passive foreign investment company
- Advise on various payroll and worker classification issues

Viewpoints

July 7, 2025
Final REIT-Related Provisions in the "One Big Beautiful Bill Act"

June 23, 2025
Senate Finance Changes to REIT-Related Provisions in the "One Big Beautiful Bill Act"

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

April 10, 2020
Exploring the Contours of the Employee Retention Credit
Sullivan Client Alert

April 10, 2020
IRS Updates Guidance on Filing and Payment Deadlines and Provides New Guidance Relating to Other Taxpayer Actions
Sullivan Client Alert

April 6, 2020
Many (But Not All) Filing and Tax Payment Deadlines Postponed in the Wake of the Coronavirus
Sullivan Client Alert