

David J. Nagle

Managing Partner

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David serves as Managing Partner and is a Tax Partner in Sullivan's Boston office, bringing over 25 years of experience to his dual roles.

Leadership Role

As Managing Partner, David collaborates closely with the firm's Management Committee, partners, and business professionals to advance Sullivan's vision of becoming a leading global, commercially focused mid-size law firm. He is dedicated to:

- Cultivating a culture of deep loyalty and high performance
- Implementing innovative talent strategies in acquisition, integration, development, and retention
- Ensuring excellence in legal service across key practice areas, including investment management, finance and capital markets, M&A, real estate, and tax law

Tax Expertise

David specializes in representing taxpayers in disputes with the Massachusetts Department of Revenue and the Internal Revenue Service. His practice encompasses:

- Advising businesses and individuals through tax audits, administrative appeals, and litigation
- State tax planning for complex business transactions
- Residency planning for individuals leaving Massachusetts

Representative Matters

- *Dagres v. Commissioner of Revenue*, 136 T.C. 263 (2011): Secured a Tax Court ruling allowing a venture capitalist to deduct certain expenses as ordinary and necessary business expenses under Section 162 of the Internal Revenue Code.
- *Town Fair Tire Centers, Inc. v. Comm'r of Revenue*, 454 Mass. 601 (2009): Successfully argued before the Massachusetts Supreme Judicial Court that a retailer was not liable for Massachusetts use tax on tires purchased and installed

Capabilities

- Aviation
- Government Investigations & White Collar Defense
- Mergers & Acquisitions
- State & Local Tax
- Tax
- Tax Controversies & Litigation
- Tax Planning for Business Owners & Investors
- High Net Worth Individuals and Family Offices

out of state.

- *Comm'r of Revenue v. Comcast Corporation*, 453 Mass. 293 (2009): Obtained a Massachusetts Supreme Judicial Court decision affirming that the work product doctrine protects communications between in-house corporate counsel and outside tax accountants from disclosure.

Education

- University of Virginia (B.A., *with honors*)
- University of Michigan (M.A.)
- Harvard Law School (J.D., *cum laude*)
- Boston University School of Law (LL.M.)
 - Taxation

Bar & Court Admissions

- Massachusetts
- U.S. District Court, District of Massachusetts
- U.S. District Court, District of Connecticut
- U.S. Tax Court
- U.S. Court of Appeals for the First Circuit

Professional Qualifications

- Fellow, American College of Tax Counsel (2017-)
- American Bar Association, Section of Taxation (1998-present)
- Boston Bar Association (BBA Council, 2022-2025; Education Committee, 2012-2013; Co-Chair, Tax Section, 2010-2012; Co-Chair, State & Local Tax Committee, 2006-2008)
- Massachusetts Department of Revenue (DOR) Advisory Council (2013-2014)
- Massachusetts Continuing Legal Education, Inc. (MCLE) (Tax Curriculum Advisory Committee, past member)
- Associated Industries of Massachusetts (AIM) (Taxation Committee, 2002-present)

Awards & Honors

- *Best Lawyers in America*® (2011-2026)
- *Best Lawyers'* Boston Tax Law Lawyer of the Year (2014, 2020, 2023)
- *Best Lawyers'* Boston Litigation and Controversy - Tax Law Lawyer of the Year (2026)
- *Boston Magazine* Top Lawyers, Tax Law (2021, 2024-2025)
- *International Tax Review's World Tax Guide* (2013-2014, 2016-2026)
- Recommended by *The Legal 500 U.S.* (2012, 2015-2017, 2019, 2020, 2022-2026)
- *Lawdragon* 500 Leading Global Tax Lawyer (2025-2026)
- *Best Lawyers'* Boston Litigation & Controversy - Tax Lawyer of the Year (2012, 2016, 2018)
- *Chambers USA*, Ranked in Tax (Massachusetts) (2010-2015)
- Massachusetts *Super Lawyers* (2010-2018, 2024-2026)
- "Rising Star," Massachusetts *Super Lawyers* (2005-2008)

Community Engagement

- Board of Trustees, Boston Bar Foundation (BBF), 2024-2025
- Leadership Council, WilmerHale Legal Services Center of Harvard Law School (2022-present)
- Greater Boston Chamber of Commerce (Government Affairs Committee, 2012-present; 2011 Boston's Future Leaders Program)
- Independent SALT Alliance (past President and Board Member)
- Adjunct faculty member, Boston University School of Law, 2000

Viewpoints

July 16, 2021

Massachusetts Brownfields Tax Credit

Sullivan Client Alert

July 15, 2021

SALT Cap Workaround and Other Tax Provisions in the Pending Massachusetts FY22 Budget

Sullivan Client Alert

June 29, 2021

The Supreme Court Denies Complaint in New Hampshire v. Massachusetts, Heightening the Importance of Individual Refund Claims

Sullivan Client Alert

April 20, 2021

Work Remotely, Pay Tax . . . Locally? Saying No to Massachusetts

Tax Notes

March 10, 2021

Massachusetts DOR Report Endorses SALT Cap Workaround

Sullivan Client Alert

December 18, 2020

Key Tax Provisions in the Massachusetts FY21 Budget

Sullivan Client Alert

June 9, 2020

IRS Provides Relief to Opportunity Funds and OZ Investors

Sullivan Client Alert

April 15, 2020

IRS Guidance Provides Critical Information on Extended Deadlines for Returns, Payments and Other Time-Sensitive Tax 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

July 11, 2018

The Rise And Fall Of The Millionaire Tax In Massachusetts

Law360

January 30, 2018

Chapter 4, Assessments

Massachusetts Taxation and DOR Practice

March 28, 2011

The Scope of Work Product in Massachusetts Tax Controversies

Tax Notes

July 13, 2009

Massachusetts Finalizes Combined Reporting Regulations

Tax Notes

February 9, 2009

New Regs Set the Framework for Combined Reporting in Massachusetts

Tax Notes