Richard L. Jones

Partner

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Rich is the director of Sullivan's Tax Department. He concentrates on state and local tax (SALT) litigation and transactional planning involving corporate, personal income and sales/use tax matters. He has more than two decades of experience before the Massachusetts Appellate Tax Board, the Supreme Judicial Court, various state Departments of Revenue and the Internal Revenue Service on a range of issues, including corporate nexus, domicile, apportionment, step transaction, and unitary reporting. He has served clients across sectors including technology, financial services, retail, media, manufacturing, telecommunications, e-commerce, software and construction.

Rich has developed a strong record in representing clients in SALT controversies over the years, including a string of recent victories in landmark Massachusetts tax cases. In 2021 he argued and prevailed before the Massachusetts Supreme Judicial Court in *Oracle v. Commissioner of Revenue*, which affirmed the right of businesses to apportion sales tax on software used in multiple states. The *Oracle* decision was named a top SALT case of 2021 by *Law360* and a Top Indirect Tax Dispute Worldwide for Q2 2021 by *International Tax Review.* In 2023, Rich notched *another win before Massachusetts' highest court in Reagan v. Commissioner of Revenue*, reversing the state's policy of assessing sellers of exempt urban redevelopment projects; the case marked an important victory for taxpayers as well as urban renewal and affordable housing. See also *Akamai Technologies v. COR* (ATB, 2021; manufacturing corporation benefits for CDN software provider); VAS Holdings, Inc. v. COR (SJC, 2022 (representing amicus curie); Mass. lacked authority to tax out-of-state corporation – adopting position first raised in our amicus brief).

In 2024 and 2026, Rich was named a "Go To" Tax Lawyer by Massachusetts Lawyers Weekly. In 2022, Rich was selected as a finalist for Litigator of the Year by The American Lawyer. In 2021, the editors of *Law360* selected Rich as Tax MVP and published a profile story on his career and recent achievements. In 2021, Rich was also named a "Lawyer of the Year" by Massachusetts Lawyers Weekly. Rich has been recognized by International Tax Review's *Tax Controversy Leaders' Guide* for the past six years and in August 2020, 2022 and 2023 was shortlisted by *ITR Americas* for the North America Indirect Tax Practice Leader of the Year. He has been recognized and ranked by *The Legal 500 U.S., Chambers USA* and *Best*

Capabilities

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

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Rich formerly taught *State and Local Taxation* as an adjunct professor at Northeastern University, D'Amore-McKim Graduate School, MS in Taxation Program. He is active with the American Bar Association's Tax Section, and co-chairs the SALT Subcommittee on Income & Net Worth. He previously served as co-chair of the Boston Bar Association's Tax Section and its State Tax Committee.

Rich is co-author of "Taxation," Vols. 4 - 4C of Thomson Reuters' *Massachusetts Practice Series* and frequently writes and speaks at seminars on SALT topics. He has been quoted on tax matters in numerous publications, including *Tax Notes, Bloomberg, Law360, The Boston Globe* and *Boston Herald*.

Rich has also appeared as a guest on National Public Radio (NPR) programs to discuss SALT issues, including: SCOTUS Says States Can Collect Sales Tax From Online Retailers, *Radio Boston* with Meghna Chakrabarti (2018); Massachusetts Tries Something New To Claim Taxes From Online Sales, *All Things Considered* (2017); and Mass. Online Sales Tax Raises Legal Questions, *Radio Boston* (2017).

Education

- Boston University School of Law (LL.M.)
    - Taxation
- Boston University School of Law (J.D.)
    - Edward F. Hennessey Scholar
- Clark University (B.A., *cum laude*)

Bar & Court Admissions

- Massachusetts
- New York
- 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, 2022
- *Law 360's* Tax Authority State & Local Advisory Board, 2020, 2021, 2023
- American Bar Association
    - Co-chair, Subcommittee on Income & Net Worth Tax, (2017-present)
    - Executive Committee (2013 - present)
- Boston Bar Association
    - Tax Section Steering Committee (2009 - present)
    - Past Co-chair, Tax Section
    - Past Co-chair, State and Local Tax Committee

- Former Adjunct Professor, State and Local Taxation, Northeastern University, D'Amore-McKim Graduate School

Awards & Honors

- *Massachusetts Lawyers Weekly,* "Go To" Tax Lawyer (2024, 2026)
- *The American Lawyer*, finalist, Litigator of the Year (2022)
- *The Tax Lawyers*, Exclusively Recommended Advisor in Massachusetts (11/22-11/23)
- Massachusetts Lawyers Weekly, Lawyer of the Year (2021)
- *Boston* Magazine Top Lawyers, Tax Law (2021-2025)
- Law360's 2021 Tax MVP
- *International Tax Review's World Tax Guide* (2013-2014, 2016-2026)
- *Lawdragon* 500 Leading Global Tax Lawyer (2025-2026)
- Pro Bono Attorney Award, Boston University School of Law's Public Interest Project (2013)
- Recommended by *The Legal 500 U.S.* (2018-2023, 2025)
- *Best Lawyers in America®* (2013-2026)
- *Chambers USA,* Ranked in Tax (Massachusetts) (2010-2015, 2024-2026)
- Massachusetts *Super Lawyers* (2012, 2014-2026)
- "Rising Star," Massachusetts *Super Lawyers* (2006-2009)

Representative Client Work

- Prevailed at trial in a significant Massachusetts tax litigation involving the treatment and taxation of the cloud computing industry
- Served pro bono as special tax counsel in two concerted, multi plaintiff constitutional challenges, which paved the way for the U.S. Supreme Court's landmark 2013 decision invalidating Section 3 of the federal "Defense of Marriage Act"
- Prevailed in landmark case before Massachusetts' highest court, which enabled start-up companies to qualify for tax benefits available to manufacturers
- Achieved an $8.5 million tax refund for a leading health insurance company following litigation