

RICHARD L. JONES

PARTNER, SULLIVAN & WORCESTER
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The leader of the Tax Group at Sullivan & Worcester in Boston, Richard L. Jones concentrates on state tax and local tax litigation as well as transactional planning involving corporate, personal income and sales/use tax matters.

As a litigator, Jones brings his clients more than two decades of experience before the Appellate Tax Board, 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.

Jones has served clients across sectors including technology, financial services, retail, media, manufacturing, telecommunications, e-commerce, software and construction.

Jones has an impressive track record in representing clients in SALT matters, including a string of recent victories in landmark tax cases.

In 2021, he argued and prevailed before the SJC in *Oracle v. Commissioner of Revenue*, which affirmed the right of businesses to apportion sales tax on software used in multiple states.

In 2023, Jones 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. This case marked an important victory for taxpayers as well as urban renewal and affordable housing.

Jones also maintains a deep involvement in professional activities beyond his practice. He is active in the American Bar Association's Tax Section and co-chairs its 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.

Jones was an adjunct professor at Northeastern University, teaching state and local taxation for the Taxation Program at D'Amore-McKim Graduate School.

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Taxation 2024



ACHIEVEMENTS AND PROFESSIONAL ACTIVITIES

Leader, Tax Group, Sullivan & Worcester; fellow, American College of Tax Counsel; co-chair, Subcommittee on Income & Net Worth Tax, American Bar Association; member, ABA Executive Committee; past co-chair, Tax Section and State and Local Tax Committee, Boston Bar Association; former adjunct professor, State and Local Taxation, Northeastern University D'Amore-McKim Graduate School