Taxpayers' Federation of Illinois
State & Local Tax Conference
2024 Speaker Biographies

CATHERINE (CATE) A. BATTIN, Partner with McDermott Will & Emery LLP represents clients in state and local tax controversies at the audit, administrative and judicial levels in numerous jurisdictions. She provides national state tax strategies for clients on a full range of state tax issues, including income tax apportionment, nexus, combination and sales tax characterization of products and services. She has defended numerous internet sellers in cases brought under the Illinois False Claims Act alleging fraudulent failures to collect and remit use tax.

Cate regularly speaks on state and local tax matters before groups that have included the Tax Executives Institute, the Chicago Tax Club and the Chicago Bar Association. Prior to joining McDermott, she worked at a major international accounting and consulting firm, where she focused exclusively on state and local taxes.

She negotiated very favorable settlements with the Illinois Department of Revenue, including several complete concessions; negotiated prospective compliance-only settlements with the City of Chicago relating to the Personal Property Lease Transaction Tax; defended successfully numerous internet retailers against claims brought under the Illinois False Claims Act; obtained a favorable ruling on a motion for summary judgment on behalf of a large grocery chain; and serves as counsel for one of the world's largest pharmaceutical companies in numerous jurisdictions, including Colorado, Illinois, Minnesota and Massachusetts.

<u>Education</u>

- Chicago-Kent College of Law, LLM, Taxation, with honors, 2005
- DePaul University College of Law, JD, 1999
- Lake Forest College, BA, 1993

SAMANTHA BRESLOW is a Partner in Kilpatrick Townsend & Stockton LLP's Chicago office. Sam focuses her practice on state and local tax litigation and planning on issues involving income tax, sales and use tax, franchise tax, and local taxes. She works with publicly traded and privately held multinational corporations, multistate middle market businesses, and high-net-worth individuals.

<u>Education</u>

- University of Illinois College of Law J.D. (2013) *magna cum laude*
- University of Texas B.A., English and Spanish (2009) *University Honors*

KIM CAPIZZI is a Managing Director in BDO's Chicago's State and Local Tax Practice with more than 16 years of experience in public accounting, serving a wide array of clients, ranging from individuals to publicly-traded corporations.

Kim focuses much of her time on multi-state organizations, including complex multi-tiered partnerships, ensuring our clients meet all compliance requirements and deadlines. Most of her clientele are flow-through entities and is well versed in the state tax issues specific to such entities. In addition, Kim assists businesses in designing and implementing structural enhancements in order to generate long-term state tax reductions.

Kim consults on all aspects of state income tax, including participating in mergers and acquisition transactions, due diligence reviews, representation on state tax controversy matters, and assisting companies with state tax compliance and state tax accrual reviews. She has worked with Fortune 1000 and mid-size companies in industries such as manufacturing, retail, consumer services, financial services, real estate, technology, and transportation.

Affiliations

- Illinois CPA Society
- Chicago Tax Club
- AICPA

Education

- B.S. Hotel Administration, University of Nevada Las Vegas
- M.S. Accounting, Dominican University

DAVID P. DORNER is a partner in the state and local tax (SALT) group of Reed Smith, based in Chicago. For the past 22+ years, his primary practice area has been state tax controversy, including defending clients in state tax audits, and in tax appeals at all levels throughout the United States, including federal and circuit courts, tax courts, administrative hearings, the Illinois Independent Tax Tribunal, and the Informal Conference Board. While Dave represents state tax clients nationally, his core focus is Illinois, Missouri, City of Chicago and Cook County. In addition to tax litigation, Dave regularly counsels businesses with respect to SALT issues arising from mergers and acquisitions, and on how to reduce their state tax liabilities across all states and tax-types, including franchise, income, gross receipts, sales and excise taxes. State tax matters in which he regularly defends and counsels clients include nexus, apportionment, business and nonbusiness income, unitary business groups, sales sourcing, exemptions, voluntary disclosures, change of residency, and false claims and class-action consumer fraud cases. Dave recently represented tax clients before the U.S. Tax Court, U.S. District Court, Northern District of Illinois, Illinois Circuit Courts, the Missouri Circuit Court of St. Louis, the Arizona Tax Court, the Washington Superior Court, and many state tax tribunals.

Prior to entering private practice, Dave was the Deputy General Counsel for Income Tax for the Illinois Department of Revenue.

In addition to his nationally recognized state tax practice, Dave also has substantial experience in state taxation of aircraft, rail cars, vessels and other transportation and leased equipment.

Dave is active in the SALT community in Illinois. He is past Chair of the SALT Committee for the Illinois State Bar Association, and is currently on the Board of Trustees of the Taxpayers' Federation of Illinois. Dave is also a member of the Illinois Department of Revenue's Director's advisory group and Illinois Chamber of Commerce Tax Institute. He is frequently invited to speak before national state tax associations, including the Council on State Taxation, Institute for Professionals in Taxation, Tax Executives Institute and similar local tax groups, and publishes articles in national state tax publications such as *Bloomberg Law*, *Tax Notes* and *Law360*.

Education

- University of Illinois Chicago School of Law 1996
- University of Illinois 1993

JIM EADS is a Principal at Ryan, LLC in the Advocacy Practice. He represents clients in state tax controversies and policy matters in all states. From 2008 through 2010 he served as the Executive Director of the Federation of Tax Administrators (FTA). He currently serves on the Georgia Department of Revenue Advisory Committee and has served on the Indiana Revenue Commissioner's Advisory Council, the California Franchise Tax Board Advisory Committee, and the Illinois Department of Revenue Director's Advisory Group. He is a member of the Board of Directors of Taxpayer Federation of Illinois, Board of Directors of the Minnesota Center for Fiscal Excellence and the American Bar Association, Tax Section, Executive Committee on State & Local Tax. His career includes over fifty years in state tax and government relations work. He has held positions with AT&T Corp., Sears, Roebuck & Co., Ernst & Young, the New Mexico Tax Research Institute, the Internal Revenue Service, and the Arkansas Department of Finance and Administration. He has served as President of the National Tax Association and is a former Chairman of the Electronic Commerce Task Force of the Council on State Taxation. He taught state tax law as an adjunct professor at the School of Law of the University of New Mexico and is the author of a chapter on federal preemption of state revenue authority in the Oxford University Handbook on State and Local Finance published by Oxford University Press in 2012. In 2019 he was a co-editor of the Tax Procedure chapter of the IPT Sales & Use Tax Handbook.

He holds a Bachelor of Science degree in Business Administration and a Juris Doctor degree from the University of Arkansas and is licensed to practice law in Arkansas and the Supreme Court of the United States.

BRIAN E. FLIFLET is Deputy General Counsel, Income Tax Policy, at the Illinois Department of Revenue, where he is responsible for legislation, regulations and letter rulings, as well as advising areas of the Department on the proper interpretation of the tax laws and regulations. He recently served as Acting General Counsel. He also served as Administrator of the Informal Conference Board, where he oversaw the process of attempting to resolve disputed audit adjustments before a formal assessment is issued. Prior to being appointed ICB Administrator, Mr. Fliflet served as Deputy General Counsel, Income Tax Litigation, for the Illinois Department of Revenue. He managed in-house income tax litigation conducted in administrative hearings, consulted with the Attorney General's Office on income tax litigation pending in court, advised Audit Bureau personnel on various issues, and assisted with a variety of policy matters, including promulgating regulations. Prior to becoming Deputy General Counsel, Mr. Fliflet worked as an Assistant Attorney General in the Revenue Litigation Bureau for the Illinois Attorney General's Office in Chicago, where he represented the Department of Revenue in corporate income tax and sales tax protest cases, administrative reviews and collection actions. He is a member of the Illinois State Bar Association, where he serves on the State and Local Tax Section Council and the Sexual Orientation and Gender Identity Committee, and the Chicago Bar Association, where he participates on the State and Local Tax Committee (Chair 2004-2005).

He received his B.S. in Journalism from Northwestern University Medill School of Journalism and his J.D. cum laude from Loyola University Chicago School of Law.

EMILY FIORE is a Senior Manager with Ernst & Young LLP in the Indirect Tax practice. She has assisted clients with a variety of state and local tax issues including state and local audit defense and appeals, private letter ruling requests, merger and acquisition due diligence, multi-state sales and use tax nexus reviews, multi-state voluntary disclosure projects, lookback reviews for purposes of identifying refund opportunities and exposure, and financial reporting of contingent liabilities under FAS 5/ASC 450 across industries, including retail, energy, technology, transportation, and manufacturing.

Emily received her B.S. from the Missouri University of Science and Technology and her J.D. from the University of Missouri School of Law and is a licensed attorney in Illinois.

JASON FLETCHER is a managing director in Indirect Taxes - State and Local Tax Services of Ernst & Young LLP. He spends the majority of his time consulting on state income and franchise tax issues and has been extensively involved in state controversies (serving as the Illinois tax desk), Lookback Review engagements, multi-state state tax credit studies, and multi-state property tax review projects for a number of Fortune 500 companies in the financial services, advanced manufacturing and retail & consumer products sectors.

Jason received a bachelor's of science in Business Administration from the University of Pittsburgh and a master's of science in Accountancy – Taxation from the University of Illinois. He is also an agent enrolled to practice before the Internal Revenue Service.

BRIAN HAMER is counsel to the Multistate State Commission. Prior to joining the MTC, he served 12 years as Director of the Illinois Department of Revenue, making him the longest serving Illinois revenue director. During his tenure as director, he served for more than a decade as a member of the Board of Directors of the Federation of Tax Administrators. Before joining Illinois state government, he headed the Tax Division of the Chicago Department of Law and then served as First Deputy Director of the Chicago Department of Revenue. He authors an occasional column for *State Tax Notes* entitled "Revenue Matters."

He attended Yale University, where he received a Bachelor of Arts degree, and Columbia Law School where he served as an editor of the *Columbia Law Review*.

DAVID HARRIS was appointed by Governor JB Pritzker to be the Director of the Illinois Department of Revenue in January 2019.

Prior to his appointment Director Harris had served a total of 18 years as a State Representative over two separate periods. He was a member of the Revenue & Finance Committee for all of those 18 years and also a member of the Appropriations Committee for his final 8 years. In building a bi-partisan team for his Administration, the Governor appointed Harris because of his extensive experience with State budget issues and tax policies. In 2022 he became a member of the Board of Trustees of the Federation of Tax Administrators, and he is now on the FTA Executive Committee.

After many years of difficult finances, the financial situation for Illinois has improved substantially over the past 6 years. Credit rating agencies have issued 9 straight credit rating upgrades following 17 downgrades over 20 years. The State's "Rainy Day Fund" has increased from virtually nothing to more than $2 billion and increased payments were made to the State's pension funds above the statutorily required amounts. A mountain of delinquent back bills has been eliminated, and the State is now paying its vendors in a timely 25 to 30 days. The Department of Revenue was instrumental in achieving this success.

Harris had left state government in 1992 and took the position of Senior Vice President of the Illinois Hospital Association. He returned to government service in 1999 when the Governor appointed him as The Adjutant General (Commanding General) of the Illinois National Guard, a military force of 13,000 personnel and a state civilian workforce of 500. He retired from the Army as a Major General in 2003 after 33 years of total service.

Before he returned to elective public service in 2011, Harris served in Iraq with the US Department of State as the Deputy Director & Chief of Staff of the Iraq Reconstruction Management Office (IRMO). IRMO was responsible for oversight and coordination of the $18 billion appropriated by Congress for the reconstruction of Iraq.

Director Harris is a graduate of Georgetown University in Washington, DC, the US Army's Command & General Staff College, and courses at the US Army War College. He lives in Arlington Heights with his wife; they have two grown sons.

DREW HEMMINGS is a Partner based out of Baker McKenzie's Chicago office. Drew represents multinational businesses in a wide range of complex multistate tax controversy and planning issues. Prior to joining Baker, Drew was a consultant at a national accounting firm in Washington, D.C. and was also an attorney at the Georgia Dept. of Revenue.

Education

- Georgetown University Law Center - LL.M., Tax (2013)
- Emory University School of Law - J.D. (2011)
- University of North Carolina at Chapel Hill - B.A., Political Science (2007)

JAMES HENEGHAN is a Manager with Crowe's State and Local Tax practice based in Oak Brook. He has more than 20 years of experience in multi-state indirect taxation. Jim has over 20 years corporate sales and use tax experience gaining knowledge from a number of fortune 500 companies holding roles of increasing responsibilities. Past industries include: retail, manufacturing, technology and distribution.

Professional Affiliations

- Illinois CPA Society
- AICPA
- Chicago Tax Club (CTC)
- Institute for Professionals in Taxation (IPT)

Education & Certifications

- Master of Science, Taxation
    - Northern Illinois University | DeKalb, IL
- Master of Business Administration, Finance
    - Dominican | River Forest, IL
- Bachelor of Science, Accounting
    - University of Illinois | Chicago, IL
- Certified Public Accountant (CPA) in Illinois

DAVID A. HUGHES is the co-chair of Kilpatrick Townsend & Stockton's State and Local Tax Group. David advises clients on how to structure their business and activities to reduce their state and local tax liabilities and he also defends clients in audits, administrative proceedings and court against state and local tax assessments. David has represented clients in over 30 states and has advised clients on income tax, sales/use tax, franchise tax, and unclaimed property matters, including matters involving nexus, apportionment, business income, unitary business groups, residency, credits, losses, exemptions, and the tax base. David has represented clients in many industries, including manufacturing, retailing, leasing, real estate, telecommunications, logistics, cloud computing, marketing, and transportation. He has argued cases at the Illinois Supreme Court, the Illinois Appellate Court and the New York Supreme Court (Appellate Division). David is licensed in Illinois and Wisconsin.

David is an adjunct professor at the Northwestern University Pritzker School of Law where he teaches an LLM class on state and local tax. David is a Director for the Chicago Tax Club, the chair of the Club's Indirect and Operational Tax committee and a Vice Chair of the ABA's state and local tax committee. He is also a Fellow in the American College of Tax Counsel (ACTC). David speaks and writes regularly on SALT matters. He is a co-author of the chapter entitled "Illinois Sales and Use Tax" in the American Bar Association's *Sales and Use Tax Handbook* and was previously on the Editorial Board of the *Journal of*

Multistate Taxation and Incentives. In addition, he has spoken on behalf of NYU's School of Continuing and Professional Studies, the Council on State Taxation (COST), Tax Executives Institute (TEI), the American Bar Association, the Institute of Professionals in Taxation (IPT), the Illinois CPA Society, the Unclaimed Property Professionals Organization (UPPO), the Chicago Tax Club, the Association of Consumer Vehicle Lessors (ACVL) and Telestrategies. He is also the former Chair of the SALT committee for the Illinois CPA Society and the former chair of the Chicago Bar Association's committee on state and local taxation.

David graduated from the University of Notre Dame with a degree in English and from the Columbia University School of Law.

BRIAN KULER is a Managing Director in Andersen's State and Local Tax (SALT) practice in the Firm's Chicago office. He has 27 years of experience in state and local tax and regularly advises clients on a variety of state tax matters including income / franchise tax compliance and consulting, return reviews, restructuring planning, mergers & acquisition due diligence, credits and incentives, state tax provision, and audit controversy. Brian has also assisted clients on indirect tax issues including sales and use taxes, gross receipts taxes, property taxes, transfer taxes, and state payroll tax / withholding.

Prior to joining Andersen, Brian was a Managing Director at KPMG and spent 19 years in KPMG's SALT practice where he advised multinational companies on state and local tax issues in the areas of income/franchise/net worth, sales/use, gross receipts and transaction taxes, as well as credits and incentives while also serving as the Illinois and Wisconsin desk in the Firm's State Tax Resource Network. Following his time at KPMG, Brian also spent 6 years as Director of State Taxes at Fortune Brands, where he oversaw the Company's state tax function and was responsible for all aspects of the Company's state tax strategy, state tax compliance, planning, state tax provision, credits and incentives, and management of state audits.

Education

- Chicago-Kent College of Law – JD '97
- Missouri State University – BS Accounting '91

CATHERINE LAKE is a senior manager in KPMG's State and Local Tax Practice and has been advising clients on complex indirect tax issues for over 10 years. Catherine has extensive multi-state tax controversy experience defending sales and use tax audits and appeals across various states and industries, taxability determinations and analyses, reverse audits, to nexus studies. Catherine also serves as an Illinois and Chicago national resource for clients as it relates to state and local matters.

Catherine earned her Bachelor of Science in accounting from DePaul University and is a licensed CPA in Illinois.

MARY KAY MCCALLA MARTIRE focuses her practice on a wide variety state and local tax issues. She advises clients on matters related to sales tax, with an emphasis on the sale of digital products. In addition, she advises business clients on income tax apportionment and remote employee withholding obligations. Mary Kay counsels individual clients on residency and income sourcing questions, and frequently advises captives and their insureds on direct procurement tax issues. She also has experience with state and local utility and telecommunications tax matters.

Mary Kay has an extensive litigation background in state and federal court, as well as administrative tribunals. She has particular experience in the defense of qui tam (whistleblower) claims filed in the state tax arena and has won the dismissal of many Illinois False Claims Act cases. Mary Kay played a key role in many of the reported decisions issued by the Illinois appellate court in this area. She also has experience defending clients against class action and consumer fraud claims.
Mary Kay also has represented clients in a number of state insurance tax litigation matters, including serving as the principal trial attorney for a group of insurance companies that successfully challenged the constitutionality of the Illinois Privilege Tax (*Milwaukee Safeguard Ins. Co. v. Selky*, 179 Ill.2d 94 (1997)).

Mary Kay serves as Co-Chair of the Chicago Office Pro Bono Committee. She is actively engaged in a number of pro bono matters, including the representation of not for profits seeking sales and property tax exemptions, and serving as a guardian *ad litem* in child custody disputes. In 2014, Mary Kay was awarded one of McDermott's Chicago Office pro bono service awards. In addition, she is an editor of the Firm's State Tax Blog, InsideSALT.com.

<u>Education</u>

- University of Michigan Law School, JD, 1985
- Michigan State University, BA, 1982

KYLAN MEMMINGER is an Associate in that State and Local Tax Group at Kilpatrick Townsend and Stockton LLP. Kylan focuses her practice on state and local tax controversies and planning. She helps multistate businesses, private and public multinational companies, and high-net-worth individuals identify tax concerns and create customized strategies to minimize tax liability while maximizing business objectives.

She graduated from Michigan State University with a BA in Finance in 2019 and graduated from Washington and Lee University School of Law in 2022.

FRED NICELY is a Senior Tax Counsel at COST. His role as Senior Tax Counsel extends to all aspects of the COST mission statement which is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities. Before joining COST, Fred served in the Ohio Department of Taxation for four years as *Deputy Tax Commissioner over Legal* and for the prior seven years as the Department's *Chief Counsel.* Fred's responsibilities at the Department included testifying before legislative committees, participating as an alternative delegate for Ohio at Streamlined Sales Tax

Project meetings, and reviewing legal documents issued by the Department. Fred also has extensive experience in public utility tax law, having served as an administrator of the Department's public utility tax division.

Fred's undergraduate degree in psychology (with a concentration in accounting) is from the Ohio State University. He obtained his MBA and JD from Capital University in Columbus, Ohio. He can be reached at (202) 484-5213; (fnicely@cost.org).

MEGAN OLSON is Senior Manager, State and Local Tax Services at RSM US LLP. She has nearly 15 years of experience in sales and use tax. She has extensive experience consulting with middle market and Fortune 500 clients regarding their sales and use tax needs. Megan provides voluntary disclosure, nexus, audit assistance, refund review and transaction taxability services to clients as well as general sales tax consulting.

Megan has experience in assisting large multi-state corporations in manufacturing, technology, telecommunications, service, and retail industries. Megan works with auditors to reduce audit assessments and recover sales and use tax erroneously paid. She also assists clients with planning strategies related to changes in sales and use tax law.

Education

- Master of Accounting, tax concentration, University of Iowa
- Bachelor of Business Administration, accounting, University of Iowa

---

ALEXIS OVERSTREET is Deputy General Counsel, Sales and Excise Tax Policy, at the Illinois Department of Revenue, where she and her staff handle legislation, regulations, and letter rulings relating to Illinois sales and excise tax laws as well as advise areas of the Department on the proper interpretation of the tax laws and regulations. During her time with the Department, she has focused primarily on the implementation of the Leveling the Playing Field for Illinois Retail Act and related sales and use tax sourcing issues as well as updating Department regulations. Prior to joining the Department, Ms. Overstreet worked as an Assistant Attorney General in the Special Prosecutions Bureau for the Office of the Illinois Attorney General, where she prosecuted criminal tax cases including tax evasion, tax fraud, and theft of government funds as well as criminal cases with an Illinois tax nexus including money laundering, forgery, wire fraud, computer fraud, and official misconduct.

Ms. Overstreet attended Southern Illinois University at Edwardsville, earning B.A. degrees in history and political science, and American University, Washington College of Law in Washington, D.C., graduating with her J.D.

JASON PARISH is a partner and the leader of the Illinois state and local tax (SALT) practice at Plante Moran. I work in all areas of SALT, including income/franchise, sales/use, and gross receipt taxes. I primarily work in our service and manufacturing & distribution (M&D) industries, including our due diligence practice where I help identify state issues and assist with restructuring for tax efficiency.

I'm a member of the AICPA and the Illinois CPA Society where I'm on the SALT committee. I'm a recipient of the ICPAS Distinguished Service Award for 2018-2019. In addition, I'm the chairperson of the board of the CPA Endowment Fund of Illinois. I'm also a member of the Next Generation Board (NGB) for Chicago Run, a 501(c)(3) that focuses on the promotion of health and wellness of Chicago children through innovative, engaging, and sustainable youth running programs.

I received my B.S. in accounting from Elmhurst College and my M.S.T. from DePaul University.

AFRICA ROBINSON became the Administrator of the Informal Conference Board (ICB) for the Illinois Department of Revenue (IDOR) in August 2024. Africa is responsible for the oversight and management of the ICB program, which reviews proposed adjustments to tax returns, at the request of taxpayers. From 2020-2024, Africa served as the Associate Director for IDOR. As the Associate Director, Africa provided general operational direction and oversight. Before joining IDOR Africa served as Legal Counsel to the Office of the Illinois Comptroller where she was instrumental in the collection and monitoring of local government financial audits. Africa also served as an Investigator with the Cook County Sheriff's office and as Chief of Staff for the 1st District Cook County Board Commissioner. Africa earned her bachelor's degree from the University of Washington and her Juris Doctor from the John Marshall Law School (currently UIC Law). Africa enjoys traveling and her favorite musical artist is Nina Simone.

MICHAEL SANTORO, J.D. is a State and Local Tax Principal with over 26 years of state and local tax experience, specializing in income/franchise tax consulting, transaction assistance, and compliance for Fortune 500 and mid-size companies. Mike's focus includes state income/franchise tax consulting for a wide variety of clients including multistate manufacturers, consumer and retail, and international companies advising on a full range of state income tax matters including transactional consulting, audit defense, compliance refund reviews, and planning. Prior to joining Crowe, Mike worked in state and local tax with Big 5 accounting firms.

Mike graduated from the Northern Illinois University College of Law with a J.D. and from Bradley University with a Bachelor of Science in Finance.

DANIEL SIEBURG is a Managing Director in the State and Local Tax group at Crowe LLP. He has over 20 years of public accounting experience in multistate tax consulting and compliance. Dan has experience in wide variety of state and local income tax projects for clients ranging from Fortune 500 to middle- and growth-market companies. He has managed multistate projects in the areas of income tax compliance, restructuring implementation, audit defense, consulting, and state income tax provisions.

Professional Affiliations

- American Institute of Certified Public Accountants
- Illinois Society of CPAs

- Taxpayers' Federation of Illinois
- Chicago Tax Club

Education

- Juris Doctor
  - Chicago-Kent College of Law, Illinois
- Bachelor of Science in Business, Accounting and Finance
  - University of Minnesota
- Certified Public Accountant, Illinois
- Illinois State Bar, inactive

MATTHEW WENZEL is a Director in the State and Local Tax practice with Andersen's Chicago office. Matt has over 15 years of tax and accounting experience, working with clients in the public, private and government sectors. As part of the SALT team, Matt concentrates on assisting companies with transactional and exposure analysis, nexus reviews, voluntary disclosure and other remediation participation, audit defense, and advising on the taxability of products and services.

Prior to joining Andersen, Matt worked as the Indirect Tax Manager for a large security systems integration company where he handled compliance responsibilities as well as served as the point of contact on state and local tax audits. Additionally, Matt was a state tax auditor, with the New Jersey Division of Taxation, performing reviews of both Corporate Income and Sales and Use taxes.
Matt is a Certified Member of the Institute for Professionals in Taxation (CMI).

Education

- Illinois State University, Accounting
- Elmhurst University, BS (Accounting)

MARILYN A. WETHEKAM, ESQ. is Of Counsel to the Council On State Taxation. COST, with a membership of over 500 multistate corporations, is dedicated to preserving and promoting equitable and nondiscriminatory state taxation of multi-jurisdictional entities. Prior to joining COST Ms. Wethekam was a partner at HMB Legal Counsel in Chicago where she had a national SALT practice representing multistate and multinational corporations in all areas of state tax advising clients on multistate tax issues involving income, franchise, and transaction taxes. Prior to going into private practice, Ms. Wethekam was tax counsel for both Mobil Oil Corporation and Montgomery Ward & Co. where she developed an understanding of the complex issues encountered by multistate and multinational corporations.

Ms. Wethekam serves on the Bloomberg BNA State Tax Advisory Board, State Tax Notes Advisory Board, and the Advisory Board of the Paul J. Hartman State Tax Forum. She is a frequent speaker before national tax organizations such as The Paul J. Hartman State Tax Forum; COST; the Tax Executives Institute and the Federation of Tax Administrators. Ms. Wethekam is a past Chair of COST.
In 2010 Ms. Wethekam was named as the second recipient of the COST Paul Frankel Excellence in State Taxation Award. She received the 2012 Bloomberg BNA, Frank Latcham Award for Distinguished Service

in State and Local Tax Law, was named one of the 2016 Outstanding Women in Tax, by Tax Notes, in 2018 named by Crain's as one of Chicago's Notable Women Lawyers and in 2023 received the Paul J. Hartman award for contributions to the state and local tax profession. She has an LLM in Taxation from the University of Illinois Chicago, is a graduate of Illinois Institute of Technology Kent College of Law and Loyola University of Chicago. Ms. Wethekam is a member of the US Supreme Court, Illinois, and Texas bars.

BRADLEY WILHELMSON is a managing director in KPMG's State and Local Tax and Washington National Tax practices. With over twenty years of experience advising clients on various state and local tax matters, he works closely with KPMG's Real Estate, Private Equity, and Asset Management clients on state tax issues for pass-through investment structures. Brad serves as KPMG's primary resource for Illinois and Wisconsin income tax matters and for state elective pass-through entity tax developments. Brad also serves as the national state tax resource for KPMG's Real Estate Practice, with a focus on real property investment funds, debt structures, and REITs.

Brad assists clients with state and local income and franchise tax projects that include structuring related to investments and realization events in addition to consulting on various matters, state tax return preparation and review, and tax provisions. He regularly represents clients in state income and franchise tax audits and appeals. Brad has broad experience in assisting real estate clients with tax planning and compliance, including projects related to filing reviews, tax base, and apportionment. He also focuses on the investors in these entities, including individuals, trusts, and foreign investors, along with family offices that support high-wealth investors.

Brad has spoken at tax and industry events including the American Bar Association's Fall Tax Meeting, the Council on State Taxation's Annual Meeting, Nareit REITwise, the Taxpayers' Federation of Illinois Fall Conference, and Thomson Reuters SYNERGY conference. He regularly presents for KPMG's Real Estate Tax Chat series and at other KPMG Asset Management events. Brad has been quoted in State Tax Today (Tax Notes) and has contributed to various publications covering state tax developments, including KPMG's TWIST-Q, the Tax Adviser, and BNA's Real Estate Journal.

Education

- JD, University of Illinois College of Law
- BS, University of Illinois College of Commerce, Finance

MIKE WYNNE, Partner with Jones Day is known for delivering results-oriented strategies and solutions for clients in high-stakes tax and unclaimed property litigation and for transactional and policy issues. Mike draws on litigation experience in government and private practice, his planning and transactional experience in the Big 4, and his policy experience as a state tax agency general counsel.

Mike permanently enjoined a Cook County non-titled property use tax ordinance, overturned a 30-year state policy taxing compressed natural gas as motor fuel, obtained a dismissal of a Delaware unclaimed property qui tam case, tried qui tam tax cases in Illinois, and litigated the leading nonresident precedent against Illinois personal income taxes. Among Mike's other matters are unitary combined reporting, tax residency planning, telecommunications and cloud computing tax cases, and charitable property tax exemptions. Mike also represents holders in unclaimed property multistate audits, voluntary disclosures, and *qui tam* litigation.

Chambers recognized Mike as "renowned for his expertise in False Claims Act work" in Illinois, curtailing dozens of Illinois qui tam cases against wine shippers, and testifying against further such actions before an Illinois legislative committee. Mike is a co-author of the Bloomberg Portfolio 1740-1s, State Tax and Escheat False Claim and Consumer Class Action Litigation.

Mike has been partner-in-charge of a Big 4 regional state tax practice group, general counsel of the Illinois Department of Revenue, and led the Revenue Litigation Division of the Illinois Attorney General. He serves on the board of the Taxpayers' Federation of Illinois, is a former chair of The Chicago Bar Association's SALT Committee, and is a frequent speaker before COST, IPT, TEI, UPPO, and similar groups.

<u>Education</u>

- The John Marshall Law School, Chicago (J.D. 1984)
- Southern Illinois University (B.S. in Finance 1981)

DIANE L. YETTER is the “Sales Tax Nerd®” as well as a strategist, advisor, speaker, and author in the field of sales and use tax.

She is president of YETTER Tax, a sales tax consulting and tax technology firm. She is also the founder of The Sales Tax Institute, which offers live and online courses to educate business professionals about sales and use tax. Prior to founding the company in 1996, Diane was a tax professional for Arthur Andersen, Quaker Oats, and the Kansas Department of Revenue.

Diane is a member of many tax organizations and is frequently asked to present to industry groups concerning sales and use tax issues on a local, state, and national level. Diane was invited to testify before the U.S. Senate Finance Committee regarding the impact of the Wayfair decision on small businesses. As an author, Diane has published three books and numerous articles concerning sales and use tax issues. She also is the author of the US Sales Tax Chapter for the IBFD VAT Worldwide Research Database. Diane was named in Accounting Today’s 100 Most Influential People in Accounting eight times between 2011 and 2022. As an entrepreneur, she was honored as Woman Business Owner of the Year 2020 by the National Association of Women Business Owners (NAWBO) Chicago Chapter and a 2024 Woman to Watch by the Illinois CPA Society. Her Twitter handle, @SalesTaxInst has been one of Forbes’s Top 100 Tax Twitter Handles and @YetterTax is among the Accounting social media leaders. She also sits on the Avalara Accounting Meta Influencers Roundtable.

Diane earned a BS in accounting and business administration from the University of Kansas in 1985 and a MS in taxation from DePaul University in 1994. Prior to founding the company, Diane was a state and local tax manager in the Chicago office of Arthur Andersen LLP, the sales and use tax director for the Quaker Oats Company, and a sales and use tax auditor for the Kansas Department of Revenue.