Taxpayers' Federation of Illinois
State & Local Tax Conference
2025 Speaker Biographies

DENNIS ANDING is a Partner with Crowe's State and Local Tax Practice based in Minneapolis. He has more than twenty-five years of experience in multi-state indirect taxation.

He conducts sales and use tax consulting, including reverse audits, matrices, software implementation, audit defense, and automation projects. He has consulted with many of the largest companies in the U.S. in the retail, manufacturing, financial services, insurance, software, and utilities industries with regard to multistate sales and use tax issues.

Education
- Bachelor of Science, Accounting
    - University of Minnesota | Minneapolis, Minnesota
- Certified Public Accountant (CPA), Illinois and Minnesota
- Certified Member of the Institute (CMI) in Sales and Use Tax

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KENDRA BANNING is the Taxpayer Services Program Administrator at the Illinois Department of Revenue. She began her career with the Department in 2007 and has served as Program Administrator of Taxpayer Services since July 2024.

Kendra previously served as manager in the Electronic Commerce division; as supervisor in the Property Tax Division; in an agency-wide capacity as the lead user liaison for the Department's tax processing system, overseeing the GenTax® project; as coordinator in the Office of Publications Management; and as a Revenue Tax Specialist in Taxpayer Assistance and Individual Processing Divisions.

Kendra received her undergraduate degree in Education from the University of Missouri at Columbia and her Master's in Business Administration from the University of Illinois at Springfield. She currently lives in Springfield, IL with her husband and daughter.

CATHERINE (CATE) A. BATTIN, Partner with McDermott Will & Schulte 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

THOMAS BLAZE is a Partner – Tax Services with RSM US LLP. He provides clients with strategic state and local tax planning and serves as a consultant for various state tax matters. He has nearly 30 years of experience and specializes in a broad array of multistate tax services, including income, franchise, credits and incentives, sales and use and other transaction-based matters.

His expertise includes multistate transaction structuring, credits and incentives, tax planning, due diligence related to acquisitions and dispositions, analysis related to tax reduction studies, compliance, and research and advocacy representation of clients during tax examination. Tom advises clients on unitary issues, state apportionment, nexus studies, unclaimed property, credits and incentives, and payroll tax matters and has lectured on a variety of these state and local tax topics.

Tom served as an adjunct professor at DePaul University where he taught the state and local tax course in DePaul's Master of Science in taxation program.

<u>Professional affiliations and credentials</u>

- Certified Public Accountant
- Illinois CPA Society
- Past Chair and Current Member of the Illinois CPA Society State and Local Tax Committee
- Tax Advisory Group Appointed Member of the Illinois CPA Society
- American Institute of Certified Public Accountants
- Institute for Professionals in Taxation
- Taxpayers' Federation of Illinois

<u>Education</u>

- Bachelor of Arts, accounting, Loyola University
- Master of Science, taxation, DePaul University

DAVID BLUM is a partner and Co-Chair of Akerman LLP's Tax Practice Group. He is a Fellow of the American College of Tax Counsel, and is ranked for Tax and Tax Controversy in *Chambers USA*, *Legal 500*, *Best Lawyers in America*, and *Illinois Leading Lawyer*. David provides transactional, tax planning, and tax litigation counsel to local and multinational businesses throughout the United States. His practice serves a variety of sectors including emerging technologies, cloud, entertainment, family office, financial services, hospitality, logistics, retail and transportation, among others. According to *Chambers*, David "combines strong transactional skills with extensive experience in controversy matters, advising an impressive global client base across a range of major disputes." A former state tax auditor, David has years of experience representing U.S. and multinational companies before taxing bodies and courts throughout the country in administrative and tax litigation matters.

<u>Education</u>

- J.D., University of Illinois Chicago School of Law, 1997, Order of John Marshall, cum laude
- LL.M. in Taxation, University of Illinois Chicago School of Law, 1997
- B.S.B.A., University of Arizona, Accounting and Finance, 1990

SAMANTHA BRESLOW is a Partner in Kilpatrick Townsend & Stockton LLP's Chicago office. Sam Breslow focuses her practice on state and local tax matters. Her practice spans 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-networth individuals.

Sam's background as a multistate tax consultant at an industry-leading audit, consulting, tax, and advisory services provider gives her a unique perspective and practical understanding of state tax compliance that she applies when working with clients.

Prior to joining the firm, Sam was a partner in the Local Tax (SALT) Group at HMB Legal Counsel, a well-established, tax-focused law firm based in Chicago, Illinois.

Sam was recognized as one of its "Notable Women Lawyers" in 2024 by *Crain's Chicago Business*. She was recognized as a "Go-To Thought Leader" in 2019 by the *National Law Review*.
Sam is proficient in Spanish.

She Advised a technology company in the nexus and taxability consequences of licensing SaaS and providing logistics services on a multistate basis, represented a construction subcontractor in the litigation and favorable settlement of a sales tax issue impacting their equipment and services in Florida, defended an equipment lessor in a sales tax appeal to the Illinois Appellate Court addressing the applicability of the temporary storage exemption, credit for taxes paid, and a depreciation deduction for out-of-state use, represented a *Fortune* 100 company at the Oregon Tax Division in an income tax matter addressing whether the gross receipts of a unitary group are apportioned on a corporation-by-corporation basis, advised an international sports organization on the state and local indirect tax impacts of hosting an event in the City of Chicago and experience gained by attorney prior to joining Kilpatrick.

Education

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

AMANDA CUSACK, MSA is a sales tax manager at YETTER Tax and Sales Tax Institute. She is passionate about sales tax and education and especially enjoys sharing her knowledge and experience to help others solve their sales tax puzzles. Her over 16 years of experience in both the corporate and consulting spaces covers federal, state, and international direct and indirect tax with a specialty in US sales tax and sales tax technology.

In her role as a tax manager, she serves both clients and students by educating them on sales tax, reviewing their potential sales tax liabilities, supporting them through Voluntary Disclosure Agreements and registrations, and leading sales tax solution implementations. Amanda is a Certified Implementation Partner with Avalara and a Vertex O Series Sales and Use Tax Certified Implementer.

Amanda began her accounting and tax career at Maui Jim where she worked in a variety of roles in financial accounting, direct tax, and indirect tax. She obtained her Master of Science in Accounting degree with a specialty in tax in 2010. Prior to joining YETTER Tax and Sales Tax Institute, Amanda's most recent role was as a project manager for the financial and tax teams at Maui Jim, serving as the go-to person on systems integrations.

Amanda also has a love for fitness and nutrition and holds a certification in these areas that she uses to educate others on these topics both at work and in her free time. She enjoys traveling and going on adventures with her husband and two children, has two cats and a snake, and loves crocheting, reading, and video games.

Education

- Bachelor of Arts in Accounting – North Central College – Graduated 2009
- Master of Science in Taxation – Bradley University – Graduated 2010

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

BRIAN FLIFLET is Acting GC & Deputy General Counsel – Income Tax 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 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.

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)

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.

DAVID J. KUPIEC, CPA, JD, is the managing partner of Kupiec & Martin, LLC. Prior to forming Kupiec & Martin in May 2008, David was a State and Local Tax Manager with Exelon Business Services Company for six years in Exelon's Chicago offices focusing on state tax, merger and legislative issues. During the sixteen years prior to joining Exelon, David was a State Tax Manager at Arthur Andersen LLP, Associate Counsel for the Illinois Department of Revenue and a Regulatory Auditor for the National Futures Association.

David was Chair (2013-2014) of the Illinois State Bar Association's State and Local Tax Section and was appointed to various positions on that Section (2005-Present) including Vice-Chair, Associate Editor and Continuing Legal Education Coordinator. David was appointed Chair of the Illinois Taxpayers' Federation Income Tax Committee (2006-2011) and to the TFI Board (2014-Present), Chair of the Illinois CPA Society State and Local Tax Committee (2016-2018) and Member (2011-Present), and Steering Committee Member of KPMG's Energy & Utility Share Forum (2006-2008). He was also elected to the Executive Committee of the Illinois Chamber of Commerce Tax Institute (2006-2008) and an initial Executive Member of the STARTUP Committee (Energy Industry State Tax Organization) (2005-2008). Moreover, David was the Chair (2008-2009) and member (1990s-Present) of the Chicago Bar Association's State Tax Committee and was appointed to the Illinois Department of Revenue's Director's Advisory Group and Audit Advisory Group (Director Hamer: 2002-2015; Director Beard: 2015 – 2018; Director Harris: 2019 – Present). He is also a member of the Chicago Tax Club, Illinois Chamber of Commerce, and AICPA. David is a frequent speaker at state tax conferences at both local and national venues and the author of numerous state tax articles.

David received his B.B.A. from Loyola University of Chicago and his Juris Doctorate from Chicago-Kent College of Law. David is a registered Certified Public Accountant, a member of the Illinois Bar and an Illinois lobbyist. David is also an Adjunct Business Law Instructor at Loyola University Chicago Quinlan School of Business (2015-Present) and is President of Loyola University of Chicago's National Alumni Advisory Board (2018-Present).

BASILE MANIKAS is an Associate based out of Baker McKenzie's Chicago office. Basile represents multinational businesses in a wide range of complex multistate tax controversy and planning issues. Prior to joining Baker, Basile worked at a global transaction tax advisory firm related to state and local tax due diligence in M&A, spin-offs, carve outs, etc.

<u>Education</u>

- Loyola University Chicago School of Law (Juris Doctor) (2019)
- Loyola University Chicago, Quinlan School of Business (Masters of Business Administration) (2019)
- University of Illinois (Bachelor of Science in Consumer Economics and Finance) (2015)

MARY KAY MCCALLA MARTIRE, McDermott Will & Schulte LLP, 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.

Education

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

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).

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.

BREEN SCHILLER is a nationally recognized state and local tax (SALT) attorney with deep experience in SALT planning, audit defense, and complex litigation across multiple tax types, including income, franchise, gross receipts-based taxes, and sales/use taxes, on a multistate basis. She advises a wide range of clients, from privately held mid-size businesses to multinational Fortune 100 corporations, on strategic and practical tax planning and dispute resolution.

Breen's practice spans a broad spectrum of SALT issues, including nexus determinations, business/nonbusiness income classifications, apportionment and alternative apportionment methodologies, unitary business principles, combined reporting, federal change reporting, and credits and deductions. She also handles a variety of sales and use tax matters, such as exemption qualifications, inclusions and exclusions from the tax base, and issues related to digital products and cloud computing.

She has represented taxpayers at all levels of state and local tax controversy – from administrative proceedings to appellate court arguments – and has wide-ranging experience with audit defense, negotiated settlements, refund claims, and compliance matters. Leveraging her credibility with state departments of revenue, Breen has helped clients secure refunds and obtain key rulings, as well as secure proactive resolutions to matters.

Practicing nationwide, Breen regularly advises companies in the transportation, hospitality, manufacturing, retail, and oil and gas sectors. She has managed high-volume, multijurisdictional tax litigation while simultaneously developing proactive strategies to address multistate compliance for both income and sales/use taxes. Her approach is holistic and client-focused, shaped by her 15 years in private practice and leadership roles at top law firms. Prior to joining the firm, Breen was a Principal in EY's National Tax Group.

Breen is a national thought leader on state tax issues and is deeply engaged in the SALT community. She co-founded Women in SALT, a group dedicated to connecting female SALT practitioners and fostering a collegial, collaborative network. She also serves on several advisory boards, including the Bloomberg State Tax Advisory Board, the *Journal of State Taxation* Editorial Board, the Paul J. Hartman Advisory Board, and the board of trustees for the Taxpayers' Federation of Illinois. A frequent lecturer and contributor to major SALT organizations and publications, Breen is known for her insightful analysis of evolving tax policies and their implications for businesses operating across multiple jurisdictions.

Education

- J.D., DePaul University College of Law, 2007
- B.A., Illinois Wesleyan University, 2003

DAVID SIMON-FAJARDO is an Associate based out of Baker McKenzie's Chicago office. David represents multinational businesses (e.g., tech, fintech, health companies) in transactional and controversy matters particularly in the sales and corporate income tax domains. David holds a B.S. from the University of California, Irvine in Biological Sciences and a J.D. (2016) from the University of Illinois, Urbana-Champaign (2021).

KEITH STAATS is special counsel in Duane Morris' Corporate Practice Group. He focuses his practice on state and local tax matters, drawing on more than 40 years of experience in government, private practice, and industry organizations.

Prior to joining Duane Morris, Keith served as Executive Director of the Tax Institute and Amicus Brief Program at the Illinois Chamber of Commerce, where he advised on state tax policy, represented business interests before legislative and regulatory bodies, and led the Chamber's appellate advocacy through amicus briefs.

Prior to joining the Illinois Chamber of Commerce, Keith was employed at a CPA firm where he was involved in tax preparation, multistate tax planning and audit defense.

Keith was also employed at an international law firm where he was involved in all aspects of state tax litigation before state administrative bodies and the courts, audit defense, and multistate tax planning. Keith spent 10 years on the legal staff of the Illinois Department Revenue and served as general counsel during the last 3 years of his tenure with the Department.

Keith is an active member of several tax-focused professional associations, He is a member of the Illinois CPA Society state and local tax committee, is a former Chair of the committee, and serves on the planning committee for the Society's annual SALT conference. Keith is the Chair of the Illinois State Bar Association state and local tax council. Keith is a member of the Chicago Tax Club indirect taxes committee.

Keith is a frequent speaker on state tax issues at the Illinois CPA Society, the Chicago Tax Club, the Illinois Chamber of Commerce, and the Council on State Taxation (COST).

Keith has taught State and Local Taxation as an adjunct professor at DePaul University College of Law. He earned his J.D. with honors from IIT Chicago-Kent College of Law and holds a B.A. from Millikin University.

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.

Education

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