

**Taxpayers' Federation of Illinois
State & Local Tax Conference
2026 Speaker Biographies**

STUART ALGOOD JD, MPP is Senior, State and Local Tax of Plante Moran's state and local tax team. My focus areas are tax controversy and sales and use tax. I am passionate about helping clients understand complex multistate tax issues and developing practical solutions tailored to their business objectives. I am drawn to the analysis portion of the field, especially the opportunities to evaluate state tax laws, administrative guidance, and case law to help clients manage risk, improve compliance, and address emerging tax challenges. I am a member of the North Carolina Bar. I earned my bachelor's degree and a Master of Public Policy from American University and my J.D. from Emory University School of Law.

CATHERINE (CATE) A. BATTIN is the head of McDermott Will & Schulte's State & Local Tax Practice Group and has practiced at the firm for more than 20 years.

Cate represents clients in all aspects of state and local tax matters, including controversies at the audit, administrative, and judicial levels across several jurisdictions. She advises on national state tax strategies involving a broad range of issues, such as income tax apportionment, sourcing, nexus, transfer pricing, combination and sales tax characterization of products and services, and other local excise tax issues. She has a particular focus on state and local tax controversies and has litigated cases throughout the United States, successfully arguing cases before state appellate and supreme courts.

Cate regularly speaks on state and local tax issues and has presented before organizations such as the Tax Executives Institute, the Council on State Taxation, the Taxpayers' Federation of Illinois, and The Chicago Tax Club.

Prior to joining McDermott, Cate worked at a major international accounting and consulting firm, where she focused exclusively on state and local taxes.

She successfully represented a major oil company in its case against the Cook County Department of Revenue at the Supreme Court of Illinois related to the taxability of bookout transactions under the county's motor fuel tax; obtained a favorable ruling from the Supreme Court of South Carolina on behalf of two durable medical equipment suppliers that a state law unconstitutionally discriminates against interstate commerce in violation of the US Constitution's dormant Commerce Clause; obtained a ruling of first impression from the Supreme Court of Illinois on behalf of a retailer on the issue of whether a private whistleblower firm is entitled to recovery of attorneys' fees for serving on its own behalf; successfully defended several internet sellers in cases brought under the Illinois False Claims Act alleging fraudulent failures to collect and remit tax; negotiated favorable settlements on behalf of several clients with various departments of revenue, including many complete concessions; and negotiated prospective compliance-only settlements with the City of Chicago on behalf of several clients related to the Personal Property Lease Transaction and Amusement Taxes.

Recognitions

- *Chambers USA, Tax: Controversy*, 2024-2026
- *Best Lawyers in America, Tax Law*, 2018-2027
- *Legal 500 US*, 2021, 2022 and 2024-2025
- *Thomson Reuters, Stand-out Lawyer* – independently rated lawyers, 2025-2026
- *International Tax Review, World Tax*, 2016-2026

- *Law & Politics*, Rising Star, 2009

Capabilities and Industries

- State & Local Tax
- Tax
- Tax Controversy & Litigation
- Technology
- Technology & Commercial Transactions

Education

- 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 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 17 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

BRIDGET DIBATTISTA is the General Counsel for the Illinois Department of Revenue. Bridget joined the Department of Revenue in 2024. She previously served within the Civil Appeals Division of the Office of the Illinois Attorney General as an Assistant Attorney General, where she defended and prosecuted numerous appeals on behalf of agencies of the State of Illinois, including the Department of Revenue. In this position, she also served in a supervisory role, overseeing litigation and assisting in management of the Division. Prior to her civil service, Bridget worked in private practice, specializing in both insurance and appellate law. She has argued before the Illinois Supreme Court, all five districts of the Illinois Appellate Court, and the United States Court of Appeals for the Seventh Circuit.

Bridget earned her bachelor's degree in economics from the University of Michigan and law degree from Michigan State University College of Law.

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 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. He managed in-house income tax litigation conducted in administrative hearings and at the Illinois Independent Tax Tribunal and consulted with the Attorney General's Office on income tax litigation pending in court. 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, the Diversity Leadership Council, and the Sexual Orientation and Gender Identity Committee. 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.

ADAM GARN, CPA, JD, MT, Principal, State and Local Tax with Plante Moran is the leader of the state and local tax controversy practice, he advises clients on a wide variety of multistate tax issues, including income and franchise, sales and use, property, business activity, and municipal income taxes. He serves clients of all sizes across most industries. He also serves numerous exempt organization clients with state and local tax matters.

He was attracted to this career because of the ability to learn and grow on a daily basis. He pursued the state and local tax practice for the opportunity to navigate difficult case law and statutes in which a conclusion can change based on the smallest fact. More than 20 years later, he prides himself on his ability to take a practical approach to addressing complex situations.

He is a member of the Ohio State Bar Association and the Ohio Society of CPAs. He currently serves as chair of the municipal income tax subcommittee for the Ohio State Bar Association. In addition, he serves as chair of the state and local tax committee for the Ohio Society of CPAs.

He's often asked to speak to professional organizations, such as the Ohio Society of CPAs, the Ohio Health Care Association Convention & Expo, and the Ohio Chamber of Commerce Business Tax Conference. Recent topics include state and local legislative updates, multistate tax updates, sales and use tax trends, developments, and planning opportunities and state and local tax policy.

He has a B.S. in accounting from the University of Findlay and a Master of Taxation and J.D. from Capital University Law School.

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.

STEVEN HAYES is currently the Collections Program Administrator for the Illinois Department of Revenue. He has been with the Department for over 36 years. His career has spanned from network administrator to several managerial roles, to his current position where he took the Collection's helm in 2018. He has played an integral role in moving Collections forward with innovative and technological advances. IDOR Collections cleared over \$1 Billion in delinquent tax recoveries for the second year in a row (FY24 & FY25). Since 2006 Steven has also served as one of three Board of Appeals members where reasonable cause and offer in compromises are determined.

Education

- BS from ISU 1988
- MS from ISU 12/1989

DAVE HOLETS is a licensed CPA, is the partner in charge of Tax Standards, Quality, and Risk for Crowe. In this role, David sets internal Tax policies, oversees the Tax quality review program, manages overall Tax risk, oversees Tax contracting, and supervises Tax publications, learning, and controversies teams. Outside of his work at Crowe, David has served as the chair of the AICPA Tax Practice Responsibilities Committee and chair of the AICPA Statements on Standards for Tax Services task force.

Prior to his current risk management role, David had extensive experience in the fields of tax controversies, federal credits and incentives, the taxation of inventory, and federal tax accounting methods.

Education

- Master of Business of Administration, Accounting
Indiana University, Bloomington, Indiana
- Bachelor of Science, Accounting
Indiana University, Bloomington, Indiana

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.

ANTHONY LUPO is a director in Andersen's State and Local Tax practice in the Chicago Office. He began his career in 2016.

Anthony specializes in state income tax planning and compliance for clients across a broad range of sectors, including private equity, portfolio companies, operating partnerships, and corporations. In addition to providing compliance support, he works with clients to identify and implement strategic tax planning opportunities, such as legal entity rationalization, state sourcing methodologies, and elective state pass-through entity tax (PTET) regimes. He also advises clients on mergers and acquisitions and provides audit defense support.

Before joining Andersen, Anthony gained expertise in the multistate tax practices at EY and Deloitte.

Education

- University of Illinois Urbana-Champaign, BS
- University of Illinois Urbana-Champaign College of Law, JD

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

MATTHEW (MATT) MUSANO is a senior associate in Baker McKenzie's Tax Practice Group, based in the Firm's New York office. Prior to joining the Firm, Matt worked for a Big Four accounting firm for 13 years providing state and local tax services to multinational and domestic companies in the banking, capital markets, and digital asset/cryptocurrency sectors. During that time, Matt was the state income tax lead for digital assets and the New York market segment lead for financial services companies. Matt also recently retired from the United States Air Force as a Major in the JAG Corps.

Matt focuses on state and local tax matters with an emphasis on income tax planning, consulting and controversy. He has deep experience advising clients in the financial services and digital assets industries. His practice includes securing refunds, navigating complex transactional tax issues, and representing clients in audits and administrative proceedings. Matt also collaborates with state tax authorities on regulatory guidance and supports clients with alternative apportionment strategies and advisory opinion requests.

Publications, Presentations and Articles

- Co-Author, "State Crypto Taxation Can Draw From Financial Institution Rules," Bloomberg Law, October 2023
- Co-Author, "Hard to PIC: New York's Apportionment Rules for Investment Managers," April 2024
- Co-Author, "A Walk Through the Labyrinth: State Corporate Income Tax Challenges with Cryptocurrency," Nov. 2021
- Co-Author, "New York State Draft Regulations: Now, Next, and Beyond," Nov. 2020

Education and Admission

Admissions

- Connecticut ~ United States (2013)
- New York ~ United States (2012)

Education

- Quinnipiac University School of Law Hamden (JD) (2012)
- Quinnipiac University (BA) (2009)

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.

BRYAN PERRONE is a managing director in Crowe's state and local tax group based in the Chicago office. Mr. Perrone has over 20 years of experience in both consulting and industry roles. He has provided multistate sales & use tax consulting services for organizations of various sizes and industries including manufacturing, retail, hospitality, healthcare, construction, technology, utilities, and professional services.

He received a BBA in accounting from Loyola University Chicago.

BRITTANY ROBACZEWSKI is Senior Manager, Tax Services with RSM US LLP. She has over eleven years of experience providing state and local tax compliance and consultation services, focusing on income and franchise tax. She focuses primarily on providing tax return preparation and review, consultation, and planning services. Brittany has experience dealing with specific state issues regarding various entity structures including C corporations, S corporations, partnerships, LLCs and SMLLCs. She has worked with a diverse middle-market clientele, primarily in the business professional services and consumer products industries, with an increased focus on law firm clients. Brittany serves as the SALT Leader of the Professional Services sector within the firms Business and Professional services industry group. Brittany is responsible for client management of state tax issues, including state tax compliance and consulting engagements. Brittany has experience with state and local tax issues in the following areas:

- Multistate income/franchise taxes for corporations and partnerships
- Pass-through entity tax elections
- Pass-through income tax withholding and composite compliance

- Apportionment methodologies, including revenue sourcing analysis, for service providers and manufacturers/distributors based on applicable state laws
- Multistate nexus reviews
- Organizational restructuring for state tax savings
- State conformity issues with recent changes to Internal Revenue Code
- Representing clients in state tax audits
- Voluntary Disclosure Agreements

Professional affiliations and credentials

- Certified public accountant, Illinois
- American Institute of Certified Public Accountants
- Illinois CPA Society

Education

- Master of Science, accounting, Illinois State University
- Bachelor of Science, accounting, Northeastern Illinois University

BREEN M. SCHILLER is a nationally recognized state and local tax 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 nationwide practice spans industries such as transportation, hospitality, manufacturing, retail, and oil and gas, and includes managing multi-jurisdictional litigation and compliance strategies. With 15 years in private practice and prior leadership at EY's National Tax Group, Breen takes a holistic, client-focused approach. She is a national SALT thought leader, serving on advisory boards including Bloomberg, *Journal of State Taxation*, Law360 State & Local Tax, Paul J. Hartman, Taxpayers' Federation of Illinois, and is a member of the Illinois Chamber of Commerce Government Affairs Council as well as the Illinois Department of Revenue's Regulatory Review Group and is a frequent lecturer and contributor to SALT publications.

Education

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

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.

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)