Taxpayers' Federation of Illinois
State & Local Tax Conference
2023 Speaker Biographies

COLIN BOWES-CARLSON is the General Counsel of the Illinois Department of Revenue, where he is responsible for the direction and administration of the Department's statewide legal services functions. In this role, Mr. Bowes-Carlson counsels the Department's senior leadership on the formulation and implementation of Department policy, advises the Department's staff in cases involving complex or controversial legal issues, and directs the Department's legal resources to various program areas within the Department. Prior to joining the Department, Mr. Bowes-Carlson was a senior associate at Baker McKenzie in Chicago, where he focused his practice on the development and implementation of cross-border corporate reorganizations and M&A transactions.

He received his B.A. in Economics from Northwestern University, and his J.D., cum laude, from the Benjamin N. Cardozo School of Law in New York City.

RON COOK, CPA is a partner and leads Plante & Moran's national state and local tax practice. Ron has over twenty- nine years of experience in state and local taxation, and specializes in income, franchise, sales/use and other types of transaction taxes. He has provided a wide variety of state tax services to clients in many different types of industries, including manufacturing, wholesaling and distribution, services and technology.

Ron has a diverse range of state tax experience, including mergers and acquisitions, identifying and implementing opportunities to mitigate state income and franchise tax, nexus determinations, state tax compliance, and state tax accounting.

Ron is a member of the Taxpayers' Federation of Illinois Board of Trustees and the AICPA's state and local tax technical resource panel. He graduated magna cum laude from Northern Illinois University with a degree in Accountancy. Ron has published numerous state and local tax articles, and has presented various state tax topics to a number of different tax organizations.

JEFF EICHINGER is a seasoned Senior Manager at Grant Thornton's State and Local Tax practice in Chicago. With over a decade specializing in sales and use tax consulting and compliance, he has helped countless clients to navigate the intricate maze of state and local tax laws. Jeff leads Grant Thornton's Central Region Sales and Use Tax Compliance practice. He also helps clients to secure significant tax savings by representing them during audits and administrative appeals and helping to secure refunds for overpaid taxes. Jeff focuses his efforts on creating automated solutions for clients to not only accelerate compliance, but also ensuring improved audit outcomes and enhanced data accessibility.

Jeff holds a Bachelor's degree from Roosevelt University and is an Illinois licensed CPA.

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.

DAVID HARRIS is the Director of the Illinois Department of Revenue. Governor Pritzker appointed him the Director in January 2019. Prior to his appointment, Harris had served for 18 years as a State Representative, 1983 to 1992 and 2011 to 2018. He was a member of the House Revenue & Finance Committee for all of those 18 years and a member of the Appropriations Committee for his last 8 years in the General Assembly, positions in which gained an in depth knowledge of the state budget, both for revenues and expenditures.

After his initial departure from state government in 1992, he became the Senior Vice President of the Illinois Hospital Association. He returned to government service in 1999 as The Adjutant General (Commanding General) of the Illinois National Guard, a military forces of 13,000 soldiers and airmen. He was also the Director of the Department of Military Affairs with a civilian work force of 500. He retired from the Army as Major General in 2003 after 33 years of service.

Harris then served in Iraq with the US Department of State as the Principal Deputy Director & Chief of Staff of the Iraq Reconstruction Management Office (IRMO). IRMO was responsible for oversight of the $18 billion appropriated by Congress for the reconstruction of Iraq.

A graduate of St. Viator High School in Arlington Heights; 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, Michelle, and 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 and has appeared before the Illinois Supreme Court, the Illinois Appellate Court, the Circuit Court of Cook County, the Illinois Independent Tax Tribunal, and judicial and administrative forums across the country. Prior to joining Baker, Drew was a consultant at a national accounting firm in Washington, D.C. and was 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 chair of HMB'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.

BILL JOZAITIS is a Senior Manager for State and Local Taxes at Constellation Energy where he is responsible for state and local transaction tax planning and compliance. Prior to working at Constellation (and its predecessor Exelon), Bill worked for Cook County as an excise tax auditor and later Director of Tax Collections, he was the Chicago sales/use tax practice leader at pwc, EY and BDO and he was Tax Counsel for Sales/Use and Property Taxes at GE Capital.

Education

- UIC, BS Accounting (CPA inactive); DePaul College of Law (Licensed Attorney - IL))

BRIAN KULER is a Director in Andersen's State and Local Tax (SALT) practice in the Firm's Chicago office. He has 26 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, he 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 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.

DOUGLAS L. LINDHOLM, ESQ. is President and Executive Director of the Council On State Taxation (COST). COST, with a membership of nearly 550 multistate corporations, is dedicated to preserving and promoting equitable and nondiscriminatory state taxation of multi-jurisdictional entities. Prior to taking the helm at COST, Mr. Lindholm served as Counsel, State Tax Policy for the General Electric Company in Washington, DC, and as Senior Manager in the Washington National Tax Office of Price Waterhouse LLP. He has written numerous articles on federal, state, and local tax issues in a wide variety of publications; testifies frequently before state legislatures and Congress on state tax issues; offers commentary on radio and television; and is a frequent keynote speaker at national tax conferences and seminars.

Mr. Lindholm serves on the NYU State and Local Taxation Advisory Board; the Advisory Board of the Paul J. Hartman State and Local Tax Forum; the Advisory Board of the National Multistate Tax Symposium; the Board of Trustees of the New England State & Local Tax Forum, and the Editorial Advisory Board of Tax Management, Inc. He also serves on the Board of Directors and as President of COST's research affiliate, the State Tax Research Institute (STRI). He is a former member of the National Tax Association's Board of Directors and the Advisory Board of the Georgetown University Law Center State and Local Tax Institute. He is a member of the US Supreme Court and District of Columbia Bars.

In 2006, Mr. Lindholm was named to the Tax Business 50 list of most influential tax professionals on the globe and is the recipient of the 2009 New York University Award for Outstanding Achievement in State and Local Taxation. He was also named to the "All-Decade State Tax Team" by State Tax Notes in January 2010 and is the recipient of the 2019 COST/Paul Frankel Excellence in State Taxation Award. In 2020, Mr. Lindholm received the Bloomberg Tax and Accounting Franklin C. Latcham Award for Distinguished Service in State & Local Tax.

He is a graduate of American University's Washington College of Law in Washington, DC, and Lynchburg College (BA in Accounting) in Lynchburg, Virginia.

MARY KAY MCCALLA MARTIRE is partner at McDermott Will & Emery LLP. She focuses her practice on state and local tax disputes. She helps clients with audits, taxrelated litigation, letter rulings and settlement conferences. Mary Kay has experience resolving disputes involving income, sales and use, utility and telecommunications taxes, as well as premium and retaliatory tax.

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 most of the reported decisions issued by the Illinois appellate court in this area over the last decade. She also has experience defending clients against class action and consumer fraud claims.
In the insurance arena, Mary Kay frequently advises clients on state tax matters concerning captive insurance. Mary Kay 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 is a member of the Firm's Pro Bono Committee and was one of the recipients of the Chicago Office 2014 Pro Bono Service Awards. She is 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).

JIM NICHELSON is the Chief of Staff for the Illinois Department of Revenue. Jim joined the Illinois Department of Revenue in 2008, where he has held various positions since that time. Upon joining IDOR, Jim served as the Director of Legislative Affairs. In 2014, Jim moved into the Legal Services Division of IDOR where he served as the Assistant General Counsel and served twice as the Acting General Counsel. In 2019, Jim accepted the position of Chief of Staff, which is his current position at IDOR. Prior to joining IDOR, Jim worked as an attorney in private practice in Springfield focusing primarily on corporate transactional work, real estate, and civil litigation.

Jim earned his bachelor's degree in business administration from Millikin University and then went on to earn his law degree from Southern Illinois University in Carbondale. Jim lives in Chatham with his wife, Julie, and they have 3 children.

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.

MICHELA PETROSINO is an associate at Reed Smith in the State and Local Tax (SALT) group, based in Chicago. Prior to joining Reed Smith, Michela was a State and Local Mergers and Acquisitions Tax Manager at RSM for about two years. Before that she worked at KPMG for six years, where she advised private equity and strategic clients on the state and local tax consequences associated with transactions ranging from $10M to $15B. In addition, she has experience drafting taxpayer memoranda for state and local tax positions and controversy including audit disputes, assessment appeals, voluntary disclosure agreements, or requests for state and local tax guidance. Michela received her J.D. and Tax Certificate from Loyola University Chicago School of Law in 2016 and her B.A. in International Studies from the University of Illinois at Urbana-Champaign in 2013.

JUSTIN PIERCE BERUTICH is Managing Director and Head of Tax at Euclid Transactional, where he is responsible for leading Euclid's tax insurance practice and developing bespoke, commercial solutions to diverse tax matters. A former M&A and transactional tax attorney, Justin enhances client value through the promotion and underwriting of tax indemnity insurance solutions. His corporate, tax, and insurance experience allows Justin to bring a unique perspective to each matter. Prior to joining the insurance world, Justin, a licensed attorney in three states and the District of Columbia, facilitated efficient and timely negotiations, planning, and structuring for Fortune 500 companies and high growth businesses, providing tax and business-centric advice to help his clients achieve objectives and avoid costly disputes.

Justin is a frequent speaker at industry events and on tax focused podcasts and has published multiple articles on tax and tax insurance. He holds an LL.M. in taxation from the NYU School of Law, a J.D., *magna cum laude*, from New York Law School, and a B.A., *magna cum laude*, in chemistry from Florida Atlantic University.

CAROL SHUMAN PORTMAN has been the President of the Taxpayers' Federation of Illinois since January 2013. Prior to joining TFI in the fall of 2012, she was Assistant General Counsel – Tax with Sears Holdings Corporation for 12 years, where she was responsible for providing legal support on all state and local tax matters nationwide. Ms. Portman held similar in-house corporate tax counsel positions with Ameritech (now AT&T) and Waste Management Corporation. Her first legal experience in the state and local tax area was in the Chicago office of McDermott, Will & Emery. A former chair of TFI, Ms. Portman served on the Board of Trustees from 2000 - 2012, and the Executive Committee from 2002 - 2012.

She is a 1984 graduate of the University of Illinois and received her law degree in 1987 from the University of Michigan Law School.

DAN SCHOENBERG is Co-Head of Alliant Mergers & Acquisitions and leads the firm's Transactional Risk, Tax Insurance & Litigation Insurance group. Dan is one of the world's foremost authorities on Transaction Liability and Tax risk insurance. Dan has represented clients in many of the biggest and highest- profile M&A transactions in recent years. Since 2013 Dan has placed over $40 billion of Transaction Liability and Tax insurance.

Dan joined Alliant in June 2020. Prior to that, Dan was Co-Leader of the Transaction Solutions Group at another major insurance brokerage. Dan has also been a Director at Deutsche Bank, and a Senior Associate at the international law firms Norton Rose Fulbright LLP and Hunton Andrews Kurth LLP.

Education:

- Benjamin N. Cardozo School of Law, Yeshiva University, Doctor of Law (JD) Law, 1996 - 1999
- The Johns Hopkins University, Bachelor of Arts (B.A.) Political Science and Government, 1992 – 1996

MAURICE SCHOLTEN joined the Taxpayers' Federation of Illinois in January 2015 as Legislative Director. Before joining TFI, Mr. Scholten was Senior Legal Counsel for the Senate President's Office where he worked on taxes, pensions, workers' compensation and unemployment insurance. Prior to that, he was at the Department of Revenue and worked at a property tax law firm while in law school.

Mr. Scholten received a Bachelor of Science in Mechanical Engineering from Iowa State University and a juris Doctor from the Loyola University Chicago School of Law.

MARIANO SORI is a partner in BDO USA LLP's State & Local Tax services practice and National Leader for State Income & Franchise Tax services. He has more than 30 years of state tax consulting experience within a public accounting environment and concentrates on income and franchise tax issues such as nexus, state tax base modifications, apportionment of income, business/non-business income, unitary taxation, gross receipt taxes, allocation of pass-through entity items, and state filing options.
Mariano performs state income tax diagnostic reviews designed to provide businesses with an assessment of their state tax position, including the identification of refund and prospective filing opportunities and the reduction of exposure in state jurisdictions. In addition, Mariano assists businesses in designing and implementing structural enhancements in order to generate long-term state income tax reductions.

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

Education

- J.D., Law, IIT-Chicago Kent College of Law
- B.S., Accounting, Indiana University

MARTY ULMANIS has been the Global Income Tax Director at MAT Holdings since joining the company in 2020. He oversees the global tax function pertaining to US tax matters. He is involved with state, federal and international tax matters.

Prior to working at MAT Holdings, Marty has worked in both Public Accounting as well at private and publicly traded companies. In total, he has over 25 years of income tax experience.

Education

- Undergrad in Accounting & Finance – Northern Illinois University
- Masters of Taxation – Depaul University

JENNIFER WARYJAS is Counsel, State Tax Practice at Jones Day. She has extensive experience in the areas of unclaimed property and state and local tax, including multistate tax analysis, audits, and litigation. She provides a multifaceted approach to complex sales and income tax issues. Jennifer has substantial knowledge in all aspects of voluntary disclosures and audit, having been previously employed in tax consulting, where she formulated calculations and oversaw remediations, and understands the numbers behind the legal issues at stake.
Having worked extensively with clients involved in audits with contract fee auditors and issue resolution with state administrators, Jennifer has successfully negotiated positive audit outcomes and client-friendly regulations. She has litigated a variety of tax matters with the City of Chicago and State of Illinois that have resulted in reasonable outcomes. She also has represented clients in False Claims Act cases, stemming from both tax and unclaimed property issues.

Jennifer's representations include clients in cryptocurrency, oil and gas, manufacturing, telecom, card companies, hospitality, hospice care, and securities. Highlights of her experience include negotiating "no-change" unclaimed property audits with the States of Arkansas, Delaware, Florida, and Massachusetts; a zero assessment audit with the Illinois Department of Revenue; and a dismissal of a multimillion dollar qui tam litigation.

Jennifer is a frequent speaker on unclaimed property with the Unclaimed Property Professionals Organization (UPPO) and is the 2023-2024 UPPO president.

Education

- University of Illinois (J.D. 2007)
- Illinois Wesleyan University (B.A. 2004)

MIKE WYNNE, Partner with Jones Day is known for devising results-oriented strategies and innovative, pragmatic solutions for clients facing high stakes litigation in tax, unclaimed property or *qui tam* matters, and for transactional and policy issues with no off-the-shelf solution. Mike's approach draws on decades of experience as a tax litigation partner in *AmLaw* 100 firms, a state and local tax (SALT) practice group leader in the Big 4, and in state government as a tax agency general counsel and tax trial attorney.

In recent years Mike obtained a county-wide permanent injunction of the Cook County non-titled property use tax ordinance, overturned a 30-year State policy unlawfully taxing compressed natural gas as motor fuel, obtained a dismissal of a Delaware *qui tam* case involving unclaimed gift card balances, and set the leading precedent on the criteria for Illinois personal income tax residency. In federal, state, county and municipal forums, Mike has handled a variety of tax cases, including on unitary combined reporting, personal residency, cloud computing, and property tax exemptions in the health care and government contractor industries. Mike has also represents holders in unclaimed property matters, including numerous multistate audits, voluntary disclosures, and transactional due diligence issues, and defense of *qui tam* actions.

Chambers recognized Mike as "renowned for his expertise in False Claims Act work" in Illinois. He obtained a dismissal and favorable settlements in Delaware false claims actions to escheat gift cards, successfully curtailed dozens of Illinois *qui tam* cases against wine merchants and retailers, and testified against the use of such laws for tax enforcement before an Illinois legislative committee.

Mike led the Midwest SALT practice of a Big 4 firm, was general counsel of the Illinois Department of Revenue, and headed the Revenue Litigation Division of the Illinois Attorney General. He serves on the board of trustees of the Taxpayers' Federation of Illinois, is a former chair of the Chicago Bar Association's SALT Committee, and is a frequent speaker before national groups, like COST, IPT, TEI, and UPPO and similar local groups.

<u>Honors and Distinctions</u>

- Recognized in *Chambers USA* as one of America's leading tax lawyers
- *Bloomberg Tax & Accounting, State Tax Author of the Year, Indirect Taxes, for BNA Tax Management Portfolios*: State Tax – Limitations on States' Jurisdiction to Impose Sales and Use Taxes (2018)

<u>Bar Admissions</u>

- U.S. Supreme Court, U.S. Court of Appeals for the Seventh Circuit, and U.S. District Court for the Northern District of Illinois, Illinois Supreme Court

<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®". She is a strategist, advisor, speaker, and author in the field of sales and use tax. She is the president and founder of YETTER Tax, a sales tax consulting and tax technology firm. She is also the founder of The Sales Tax Institute.

Diane works with clients of all sizes and in a myriad of industries to deliver sales tax services ranging from tax technology to tax policy, planning, and training. She also regularly partners with other advisors to help them serve their clients.

As a speaker, Diane is frequently asked to present to industry groups concerning sales and use tax issues. As an author, Diane regularly contributes to various publications and has published three books and numerous articles concerning sales and use tax issues. She is also the author of the US Sales Tax Chapter for the IBFD VAT Worldwide Research Database. Diane was invited to testify before the Senate Committee on Finance regarding the impact of the Wayfair decision on small businesses and remote sellers. She has also appeared as an expert witness in legal matters and litigations.

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. Her Twitter handle @SalesTaxInst has been one of Forbes's Top 100 Tax Twitter Handles and @YetterTax is in 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.

JENNIFER A. ZIMMERMAN, ESQ., is the Director, Tax Counsel, State Tax Controversy for Walgreens, where she is responsible for representing the Company on all state and local direct and indirect audit matters and controversies, including leading communications with tax authorities, developing strategic responses, negotiating settlements, developing litigation strategies, and managing outside counsel and third-party advisors. Ms. Zimmerman is also responsible for coordinating with the federal and state tax planning and compliance teams to standardize work papers and implement processes that support the tax returns and planning positions, including contemporaneous documentation preparation in anticipation of audits and ensuring proper data retention requirements to support the tax audit process. She is responsible for risk management, analysis and reporting on significant income tax issues such as transfer pricing, sourcing of sales and nexus and on significant indirect and franchise tax audit issues. Prior to joining Walgreens, Ms. Zimmerman worked in the private sector where she advised Fortune 500 companies as well as mid-size and closely-held businesses on issues related to all types of state and local tax, including income tax, sales/use tax, franchise tax, public utility and fuel taxes, and unclaimed property. She is a co-author of the *CCH Guidebook of Illinois Taxes* and has been published in the *Journal of Multistate Taxation and Incentives*. Moreover, she is a Director of the Chicago Tax Club and the Chair of the Income and Franchise Tax Planning Committee for the Chicago Tax Club. Ms. Zimmerman has also spoken on state and local tax matters on behalf of the Council on State Taxation (COST), the Chicago Tax Club, Interstate Tax Corporation, National Business Institute, Lorman Education Services, Illinois CPA Society, Stafford Publications and Center for Professional Education (CPE).

Ms. Zimmerman attended University of Wisconsin-LaCrosse where she obtained her Bachelor of Arts in English, *cum laude, with honors*, in 1995. She then attended DePaul University College of Law where she obtained her Juris Doctor, *with honors*, in 1998.