David A. Hughes

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Services

Tax

State Tax Controversy

Unclaimed Property

Direct Tax

Indirect and Operational Tax

Tax Structuring

Multistate Tax

State Tax Credits & Incentives

Industries

Construction & Infrastructure

Energy

Financial Services

Retail & Consumer Goods

Technology

David Hughes focuses his practice on state and local tax controversies and state tax planning. He helps clients limit their state and local tax exposure through sensible planning and, when necessary, vigorous litigation strategies. David advises *Fortune* 500 companies, privately-held companies, middle-market businesses, and individuals on strategies to minimize their state and local tax exposure, maintain compliance, and reduce the risk of audit problems. This includes income tax, sales/use tax, franchise tax, gross receipts tax, unclaimed property, state unemployment insurance, credits and incentives, and excise tax matters involving nexus, apportionment, business income, unitary business groups, credits, losses, and exemptions.

In addition to helping clients all over the country structure their businesses to reduce state and local tax liabilities, David represents them in audits, administrative proceedings, litigation, and appeals. He has argued cases for clients at the Illinois Supreme Court, the Illinois Appellate Court, and the New York Supreme Court (Appellate Division).

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

As an active thought leader and speaker in the SALT community, David offers a unique perspective and knowledge drawn from years of hands-on, practical experience.

David was listed in the 2026 edition of *Chambers USA: America's Leading Lawyers for Business* Tax Law. He was named a “Leading Lawyer” in 2025 for Business Tax Law by *Leading Lawyers* magazine.

Experience

**MeadWestvaco Corp. v. Illinois Department of Revenue*, 128 S.Ct. 1498 (income tax on sale of non-unitary division).

**Irwin Industrial Tool Co. v. Department of Revenue*, 238 Ill. 2d 332, 938 NE2d 459, 345 Ill. Dec 20 (use tax on airplane hangared outside the state).

**Milwaukee Safeguard v. Selcke*, 179 Ill. 2d 94, 688 NE2d 68 , 227 Ill. Dec 731 (constitutional challenge to insurance premiums tax).

**Borden Chemicals and Plastics v. Zehnder*, 726 NE2d 73, 312 Ill. App 3d 35 (income tax on non-resident limited partner).

**Home Interiors & Gifts v. Illinois Department of Revenue*, 251 Ill. Dec 820, 741 NE2d 998 (income tax on interest from non-working capital).

**The Home Depot USA v. Hamer*, Illinois Appellate Court unpublished order (sales tax bad debt deduction).

**Ogden Chrysler Plymouth v. Bower*, 251 Ill. Dec 820, 741 NE2d 998 (sales tax on car manufacturer incentive payments).

**Exxon Corp. v. Bower*, Illinois Appellate Court unpublished order (income tax on distributive share from non-resident partnerships).

**Stark Materials Company v. Illinois Department of Revenue*, 812 NE2d 362, 349 Ill. App 3d 316 (sales tax on delivery charges).

**The Dow Chemical Company v. Illinois Department of Revenue*, 359 Ill. App. 3d 1, 832 NE2d 284 , 295 Ill. Dec 133 (unitary business group determination for income tax).

**Nationwide General Insurance Company, et al. v. Shapo*, 263 Ill. Dec 210 , 767 NE2d 936 (insurance premiums tax refunds for unconstitutional tax).

**Nicor Corp. v. Illinois Department of Revenue*, No. 1-07-1359 (Illinois Appellate Court, unpublished) (income tax on sale of subsidiary).

**Shared Imaging v. Hamer*, 84 NE3d 398 (use tax on leased equipment stored in Illinois).

**Robin Ingle v. New York Tax Appeals Tribunal, et al.*, 110 AD3d 1392, 973 NYS2d 877 (New York residency case).

**RN Acquisition, LLC v. PACCAR Leasing Co.*, 464 Ill. Dec. 850, 214 N.E.3d 296 (interpretation of tax clause in motor vehicle lease agreement).

*Experience gained by attorney prior to joining Kilpatrick

Education

Columbia University School of Law J.D. (1991)

University of Notre Dame B.A., English (1988) *magna cum laude*

Admissions

Illinois (1991)

Wisconsin (2020)

Professional & Community Activities

Northwestern University Pritzker School of Law, LLM Tax Program, Adjunct Professor

American College of Tax Counsel, Fellow

Chicago Tax Club, Indirect/Operational Tax Committee, Chair

American Bar Association, SALT Committee, Vice Chair

Chicago Bar Association, SALT Committee, Former Chair

Illinois CPA Society, SALT Committee, Former Chair

Taxpayers Federation of Illinois, Board of Directors, Member

Association of Consumer Vehicle Lessors (ACVL), Advisor

Law360, SALT Editorial Advisory Board (2025)

Insights

Perspectives

5 Key Takeaways | Sourcing and Apportionment Issues for Both Sales Taxes & Income Taxes
August 24, 2026

Perspectives

6 Key Takeaways | Drop Shipments and Use Tax Accrual
August 4, 2026

Publication

Illinois Tax Grab Update: Digital Economy, Sports Contests, and NOL Carryover Limitations to Name a Few
June 9, 2026

News Releases

Kilpatrick Attorneys Earn 102 Rankings in 2026 Chambers USA and Global Guides
June 5, 2026

Perspectives