Fred Marcus

Retired Partner

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Services

Tax

State Tax Controversy

Unclaimed Property

Direct Tax

Indirect and Operational Tax

Multistate Tax

State Tax Credits & Incentives

Industries

Financial Services

For over four decades, Fred has provided state and local tax counsel to an impressive list of multistate and multinational corporations. From planning for tax obligations to the successful resolution of tax disputes, Fred has seen just about everything. He appeared before the United States Supreme Court and the California Supreme Court and argued before the Illinois and Missouri Supreme Courts. He also argued before the Illinois, Maryland, New Mexico, and New Jersey Appellate Courts and tried cases before trial courts and administrative tribunals of numerous other states.

Throughout his career, Fred lectured before the Council on State Taxation, the Tax Executives Institute, the Chicago Tax Club, New York University's Conference on State and local Taxation, Vanderbilt University School of Law's Paul J. Hartman State and Local Tax Forum, Georgetown University School of Law's Institute on State and Local Taxation, and the California Tax Policy Conference. Fred is an adjunct professor of law at Northwestern's Pritzker School of Law where he teaches state and local taxation in its Graduate Tax Program.

Prior to joining the firm, Fred was of counsel at HMB Legal Counsel, a well-established, corporate-focused law firm based in Chicago, Illinois where he was instrumental in helping to build its nationally recognized state and local tax (SALT) team and helped to connect clients with the firm's SALT resources.

Fred was recognized in *The Best Lawyers in America*® in 2025 for Tax Litigation and Controversy and Tax Law. He was named a "Leading Lawyer" for Business Tax Law in 2022, 2023 and 2024 by *Leading Lawyers* magazine. Fred was recognized as an Illinois "Super Lawyer" for Business Tax Law by *Super Lawyers* magazine (2005-2006, 2008-2021). He was Northwestern University Pritzker School of Law's Adjunct Professor of the Year Award Nominee in 2020. In 2018, Fred was recipient of the "Tax State Author of the Year" Award by *Bloomberg Tax* and *Bloomberg Tax*'s State Tax Advisory Board.

Education

DePaul University College of Law J.D. (1974)

University of Illinois at Chicago B.S., Accounting (1970)

Admissions

Illinois (1974)

Professional & Community Activities

American Bar Association, Section of Taxation, State and Local Tax Committee, Member

Illinois Department of Revenue, Director's Practitioner Advisory Group, Member

Taxpayers' Federation of Illinois, Board of Trustees and Advisory Board, Member

New York University School of Continuing Legal Education, State and Local Tax Advisory Board, Member

Bloomberg BNA, State Tax Advisory Board, Member

Northwestern University Pritzker School of Law, Adjunct Professor

Insights

News Releases

Kilpatrick Attorneys Once Again Earn Outstanding Recognitions in 2027 Edition of The Best Lawyers in America®

August 20, 2026

Events

Accounting, Tax and Legal Considerations for the Cannabis Industry in California

November 5, 2021

Webinars

National State & Local Tax Update

September 22, 2020

Webinars

Pass-Through Entities: Recent SALT Trends and Developments

June 24, 2020

Publication

Wayfair Settlement is a Missed Opportunity

November 20, 2018