



**David J. Kupiec, CPA, JD**

David 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 from 2005-2015 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), Member of the Illinois CPA Society State and Local Tax Committee (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: April 20, 2015 -Present). He is also a member of the Chicago Tax Club, Illinois Chamber of Commerce, AICPA and ABA. 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 in 1986 and his Juris Doctorate from Chicago-Kent College of Law in 1994. David is a registered Certified Public Accountant, a member of the Illinois Bar and a registered Illinois lobbyist. David is also an Adjunct Business Law Instructor at Loyola University Chicago Quinlan School of Business and is a Board Member of Loyola University of Chicago's National Alumni Advisory Board.



**Natalie M. Martin, JD**

Natalie is a founding member of Kupiec & Martin, LLC, a law firm specializing in assisting businesses with state tax issues. Natalie focuses on state and local planning, controversy resolution, and legislative and regulatory matters.

Prior to forming Kupiec & Martin in 2008, Natalie was a State and Local Tax Principal with Exelon Business Services Company for five years in Exelon's Chicago offices focusing on state tax, merger and legislative issues. Natalie was also a State Tax Consultant with Deloitte and Arthur Andersen. Prior to this, Natalie was an Assistant District Attorney in Stanislaus County, California prosecuting criminal cases including conducting numerous bench and jury trials.

Natalie is the past Chair of the Chicago Bar Association's State Tax Committee. She is a member of various committees of the Taxpayers' Federation of Illinois. She is a member of the Chicago Tax Club and the Illinois Chamber of Commerce. Natalie is a frequent speaker at state tax conferences and the author of numerous state tax articles.

Natalie received her B.S. in Accountancy with honors from the University of Illinois in 1993 and her Juris Doctorate from Chicago-Kent College of Law in 1996. Natalie is licensed to practice in Illinois and California.