

People



Lauren A. Ferrante

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vCard

Lauren Ferrante focuses her practice on state and local taxation. She represents clients at all stages of state and local controversy disputes at the audit, administrative and judicial levels. In particular, Lauren has extensive experience defending clients against *qui tam* (False Claims Act) claims filed in the state tax arena. Lauren also assists clients with planning, transactional, and compliance matters with respect to various state and local taxes, including income and franchise, sales and use, gross receipts and other miscellaneous taxes.

Lauren is a prolific author and speaker on state and local tax matters including apportionment, nexus and tax procedure as well as other state tax issues.

Published Work and Lectures

Published Works

- *SALT Insights Blog*, Contributor
- *Bloomberg Tax*, Co-Author, "Illinois Pepsi Case Puts Spotlight on 80/20 Rule Modernization," February 26, 2025
- *Tax Notes State*, *SALT Insights*, Co-Author, "It's Not All Gross: The (Taxpayer) Friendly Side of Ohio's CAT," February 12, 2024
- The Chicago Tax Club's 69th Annual Fall Seminar, Speaker, "Ethics Panel," October 26, 2023
- *Tax Notes State*, Author, "*Wayfair's* Stealthy Creep Continues to Peer-to-Peer Car Sharing," January 2, 2023
- *Tax Notes State*, *SALT Insights*, Co-Author, "The Illinois Sales Tax: Origin Sourcing in a Destination World," October 2, 2023
- *Tax Notes State*, *SALT Insights*, Co-Author, "Good Idea Gone Wrong? Evaluating Marketplace Facilitator Laws," May 8, 2023
- *Tax Notes State*, Author, "Failing to Properly Terminate State Domicile Has a Taxing Result," June 7, 2021

Areas of Experience

Tax
State and Local Tax Consulting and Controversy
Corporate Tax
Automotive Retail
Taxation in the Sharing Economy
Digital Goods and Emerging Technologies Taxation

Education

LL.M., Northwestern University Pritzker School of Law, Taxation, 2010, Honors
J.D., University of Illinois College of Law, 2009, magna cum laude
B.A., Miami University, 2006, magna cum laude, Honors in History

Admissions

Bars

Illinois

Related Content

Illinois Pepsi Case Puts Spotlight on 80/20 Rule Modernization
February 26, 2025

David Blum Quoted in *Law360* on Proposed Update to Illinois' Leveling the Playing Field Tax Law
August 13, 2024

Akerman Tax Attorneys Analyze Relevance of Virtual Contacts Post-*Wayfair*
June 12, 2024

- *Illinois State Bar Association Tax Trends Newsletter*, Author, “Illinois Appellate Court Affirms ‘Glaring Bad Faith’ Standard Applies in FCA Lawsuit,” May 2021
- *Tax Notes State*, Author, “Chicago Uses Economic Nexus to Extend the Reach of its City Taxes,” March 1, 2021
- *Tax Notes State*, Author, “Sourcing of Tangible Personal Property: When Destination and Delivery Dovetail,” Jan. 25, 2021
- *Tax Notes State*, Author, “Market Sourcing: State’s Look-Through Approach Rejected Again,” October 26, 2020
- *Tax Notes State*, Author, “Performance-Based Sourcing Law Remix: Costly Taxpayer Win,” August 31, 2020
- *Tax Notes State*, Author, “Canons of Statutory Construction And the Tilt Accorded to the Law,” July 20, 2020 (Selected to “The Best of Tax Notes 2020: Federal State, and International Highlights, Special Supplement,” December 2020)
- *Tax Notes State*, Author, “Performance-Based Sourcing Law: Apply It as Written,” June 15, 2020
- *Tax Notes State*, Author, “Market-Based Sourcing: Customer Approach Over Customer’s Customer,” May 4, 2020
- *Lexology Q&A*, “State and Local Taxes in Illinois,” June 14, 2018
- *Law360*, Author, “Illinois and Oregon’s Turn to Respond to Federal Tax Reform,” March 13, 2018
- *Law360*, Author, “How Chicago’s Rental Car Tax Crossed the Line,” February 27, 2017
- *Journal of Multistate Taxation and Incentives* (Thomson Reuters/Tax & Accounting), “American Business USA and the Difficulty of Transactional Nexus Arguments,” Vol. 26, No. 8, November/December 2016
- *State Tax Notes*, Author, “Critiquing the ‘Subject-to-Tax’ Exception via Recent Authority,” April 27, 2016
- *Journal of Multistate Taxation and Incentives* (Thomson Reuters/Tax & Accounting), Author, “The Frustrations of Fixtures: The Impact of Real Property/Tangible Personal Property Classification Questions on State and Local Taxes,” Vol. 24, No. 10, February 2015
- *Journal of Multistate Taxation and Incentives* (Thomson Reuters/Tax & Accounting), Author, “Damned if You Collect, Damned if You Don’t: Retailers Caught Between Consumer Class Action and *Qui Tam* Claims,” Vol. 24, No. 7, October 2014
- *State Tax Notes*, Author, “A Decade of Lessons From Litigating State Tax False Claims Act Cases,” October 14, 2013
- *State Tax Notes*, Author, “Illinois’s New Independent Tax Tribunal,” October 1, 2012
- *Tax Analysts*, Author, “Illinois Bill Would Expand Attributional Nexus Concept to Untested Lengths,” January 31, 2011
- *Texas Review of Entertainment & Sports Law*, Author, “Two for One: How the NCAA Rules Do Not Adequately Address Package Deals and a Proposed Rule to Prohibit Them,” Fall 2010

Speaking Engagements

- Northwestern Pritzker School of Law State and Local Tax Symposium, Panel Moderator, “Interactive Discussions on Teaching SALT,” June 16, 2023
- Council on State Taxation (COST) North Atlantic Regional State Tax Meeting, Speaker, “Discussion of State Tax Cases, Issues and Policy Matters to Watch,” May 24, 2023

- Chicago Tax Club's Webinar Series, Speaker, "Top 10 Recent SALT Cases to Know or Follow," April 4, 2023
- TEI Chicago Chapter, Speaker, State Effects of Federal Tax Reform and Wayfair Update, March 20, 2019
- Chicago Bar Association State and Local Tax Committee's Spring Seminar, Moderator, U.S. Supreme Court's Consideration of the Wayfair case and its Impact on the SALT World and Recent Changes in Illinois Tax Law, May 15, 2018
- Chicago Bar Association State and Local Tax Committee, Speaker, Nexus Updates and Developments in Digital Taxation, March 13, 2017
- Chicago Tax Club, Speaker, Confidentiality and Privilege, November 3, 2016
- Chicago Bar Association State and Local Tax Committee, Speaker, Due Process Clause and Commerce Clause Constraints on State and Local Taxation, April 13, 2015
- Lorman Education Services, Three-Time Speaker, Sales and Use Tax in Illinois. June 7, 2012); April 25, 2013; June 6, 2014

Affiliations

- *Tax Notes State*, DM SALT Masters, Columnist, 2021
- Chicago Bar Association, State and Local Tax Committee, Chair, 2018-2019; Vice Chair, 2017-2018
- Sales Tax Symposium Committee, Institute for Professionals in Taxation, Member, 2016 -2018
- Institute for Professionals in Taxation, Member, 2018-2019
- Young Professionals' Advisory Council, Chicago Lawyers' Committee, 2015