

People



## David C. Blum

Co-Chair, Tax Practice Group

Chicago

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vCard

“David is one of the brightest, most commercial, and visionary attorneys I have ever worked with.

- *Chambers USA*

Ranked by *Chambers USA* for both taxation and tax controversy, *The Legal 500*, and *Best Lawyers in America*, David Blum provides transactional, tax planning, and tax litigation counsel to local and multinational businesses throughout the United States. His practice serves a variety of sectors including automotive, cloud, entertainment, family office, financial services, hospitality, logistics, retail and technology, among others. According to *Chambers*, David “combines strong transactional skills with extensive experience in controversy matters, advising an impressive global client base across a range of major disputes.” In addition, *Chambers* interviewees describe him as “very knowledgeable.”

David’s comprehensive multistate taxation practice includes nexus issues, income apportionment, sales and use tax, franchise tax, False Claims Act (qui tam), transfer taxes, residency planning and controversy, and state registration and reporting requirements. In addition, he has significant experience in creating and implementing tax-efficient corporate and partnership structures for all types of U.S. and cross border transactions, including business start-ups, private equity, venture capital, mergers and acquisitions, joint ventures, dispositions, restructurings, intellectual property, and corporate finance matters.

A former state tax auditor, David has years of experience representing U.S. and multinational companies before the Internal

### Areas of Experience

Tax  
State and Local Tax Consulting and Controversy  
Automotive Retail  
International Tax  
Corporate Tax  
Federal Tax Litigation and Controversy  
Digital Goods and Emerging Technologies Taxation  
Financial Services  
Hospitality  
Hospitality Operational Matters  
Senior Living and Care  
Taxation in the Sharing Economy  
Vehicle and Equipment Leasing Taxation  
Technology Transactions  
Data Centers and Digital Infrastructure  
Sports and Entertainment Law

### Education

J.D., University of Illinois Chicago School of Law, 1997,  
Order of John Marshall, cum laude  
LL.M. in Taxation, University of Illinois Chicago School  
of Law, 1997  
B.S.B.A., University of Arizona, Accounting and  
Finance, 1990

### Admissions

#### Bars

Illinois

#### Courts

U.S. District Court, Northern District of Illinois  
U.S. Tax Court

### Related Content

Record Number of Akerman Lawyers Named to *Best Lawyers* 2026 Guide  
August 21, 2025

Revenue Service and state and local taxing agencies throughout the country. He frequently defends large and complex audits at all stages of the audit and appeal process. He represents taxpayers in U.S. Tax Court, IRS Appeals Division, state court, state and city Administrative Hearings, and state and local taxing agencies across the country.

David frequently writes and speaks on a variety of topics. He has written articles for national publications and has been quoted in *The Wall Street Journal*, *Washington Post*, *Forbes*, *Fortune*, *CNBC*, *MSN*, *Crain's*, *Chicago Tribune*, *Los Angeles Times*, *Miami Herald*, *Seattle Times*, *Tax Analyst*, *Law360*, and *State Tax Notes*.

David Blum Discusses Big Changes in Illinois Tax Landscape With *Law360*  
August 19, 2025

Akerman Tax Partners to Speak at the 2025 COST SALT Workshop for Technology Companies  
August 13, 2025

## Published Work and Lectures

- [SALT Insights Blog](#), Contributor
- COST State and Local Tax Workshop for Technology Companies, Speaker, "Complex Marketplace Facilitator Laws," August 13-14, 2025
- Institute for Professionals in Taxation (IPT) Annual Conference, Speaker, "How to Successfully Navigate State Income Tax Audits and Appeals," June 24, 2025
- COST Spring Conference and Audit Session, Speaker, "Key Apportionment Issues," April 29, 2025
- *Bloomberg Tax*, Co-Author, "Illinois Pepsi Case Puts Spotlight on 80/20 Rule Modernization," February 26, 2025
- COST 55th Annual Meeting, Speaker, "Local Tax Issues in 2024," September 25, 2024
- COST 2024 Annual Tax Conference for Technology Companies, Speaker, "Tax Base Modifications and Transfer Pricing Strategies for the Tech Sector," August 15, 2024
- *Law360*, Quoted, "3 Ways AI Tools Are Starting To Affect SALT Practices," August 9, 2024
- *Law360*, Quoted, "Ill. Seller Sourcing Fix Adds Fuel To Constitutional Complaints," July 19, 2024
- Institute for Professionals in Taxation 48th Annual Conference, Speaker, "Making Sense of the Complex Wave of Financial Transaction Taxation," June 24, 2024
- *Law360*, Quoted, "Amazon SC Sales Tax Case Could Decide Meaning Of 'Seller,'" May 24, 2024
- COST 2024 Spring Conference, Speaker, "Mixed and Bundled Transactions and the True Object Test," May 2, 2024
- *Law360*, Quoted, "State Tax Positions On Internet Activities Face Key Test In NY," April 12, 2024
- Institute for Professionals in Taxation Chicago Chapter Meeting, Speaker, "Illinois' (Un)Leveling The Playing Field," March 27, 2024
- COST and the GBA, 2024 Forum on U.S. State and Local Taxes for European Companies, Speaker, "Overview of the Decentralized U.S. Tax System," March 14, 2024
- *Law360*, Quoted, "Cookie Nexus Ruling Fuels Debate Over MTC Income Tax Rule," January 6, 2023
- The Chicago Tax Club's 69th Annual Fall Seminar, Speaker, "The Evolution of Digital Services, Advertising, and Data Mining Taxes," October 26, 2023
- 2023 Institute for Professionals in Taxation (IPT) Sales Tax Symposium, Speaker, "Construction Contracting Issues, Opportunities and Traps for the Unwary," October 3, 2023
- COST 2023 Annual Tax Conference for Technology Companies, Speaker, "Domestic and International Digital Services Tax (DST)"

Initiatives,” August 16, 2023

- Institute for Professionals in Taxation 47th Annual Conference, Moderator, “How to Successfully Manage Tax Audits and Appeals,” June 28, 2023
- Chicago Tax Club’s Webinar Series, Speaker, “Top 10 Recent SALT Cases to Know or Follow,” April 4, 2023
- Chicago Tax Club’s 68th Annual Fall Seminar, Speaker, “Evolving Taxation of Metaverse, Crypto and NFTs,” November 9, 2022
- Taxpayers’ Federation of Illinois State & Local Tax Conference, Speaker, “Tax Considerations of Crypto, Metaverse and NFTs,” September 28, 2022
- COST 2022 SALT Workshop for Technology Companies, Speaker, “Issues with Sales Taxation of Digital Business Inputs,” August 11, 2022
- *Fortune*, Quoted, “Why did Warner Bros. kill a \$90 million Batgirl movie starring Michael Keaton as Bruce Wayne? A big tax write-off probably isn’t the only reason,” August 3, 2022
- *Law360*, Quoted, “Apple, Chicago Settle Challenge To City’s Streaming Tax,” July 20, 2022
- *Law360*, Featured, “Law360’s 2022 State & Local Tax Editorial Advisory Board,” April 29, 2022
- *Law360*, Quoted, “Texas Decision Stymies Tax Agency Attempt At Policy Change, March 30, 2022
- *Law360*, Quoted, “Apple’s Challenge To Chicago Streaming Tax Tossed By Judge,” March 14, 2022
- Chicago Tax Club, Speaker, Top Sales, Use and Excise Tax Cases to Know or Follow, February 8, 2022
- *Law360*, Quoted, “As Local Taxes Proliferate, So Too Do Court Challenges,” November 5, 2021
- Council on State Taxation (COST), 2021 State and Local Tax Webinar for Technology Companies, Speaker, “The Impact of the OECD Global Income Tax Reforms on State Taxation,” August 12, 2021
- *Law360*, Quoted, “State and Local Tax Cases To Watch In The 2nd Half Of 2021,” July 9, 2021
- *Law360*, Quoted, “Ill. Senate Passes Entity-Level Tax To Skirt SALT Cap,” April 22, 2021
- *Law 360*, Co-Author, “Controversial Md. Digital Ad Tax Leaves Sourcing Undefined,” March 3, 2021
- Illinois CPA Society, State and Local Taxation (SALT) Webinar, Speaker, January 20, 2021
- *Law 360*, Quoted, “Top State & Local Tax Cases Of 2020,” December 12, 2020
- *Law 360*, Quoted, “Chicago OKs Budget Hiking Cloud Computing, Property Taxes,” November 24, 2020
- Council On State Taxation (COST), State and Local Taxation (SALT) Webinar for Health Care Companies, Speaker, July 30, 2020
- *Law360*, Quoted, “Calif. Assembly OKs Expanding False Claims Act To Taxes,” June 11, 2020
- *Law360*, Quoted, “3 Ways State Audits Are Adapting To The COVID-19 Pandemic,” June 1, 2020
- *Law360*, Quoted, “AT&T Units Win \$6M Tax Refunds Case In Ga. High Court,” May 20, 2020
- *Law360*, Quoted, “Minn. Won’t Assert Nexus On Remote Workers Amid Pandemic,” April 20, 2020

- *Law360*, Quoted, “Ill. Justices Decline Review of Chicago Streaming Tax,” March 25, 2020
- *Chicago Business*, Quoted, “Why Your Next Food Delivery Might Cost More,” January 31, 2020
- *Miami Herald*, Quoted, “Latest Opportunity Zone Rules Give Developers, Investors Breathing Room, Experts Say,” December 23, 2019
- *Law360*, Quoted, “Top State & Local Tax Policies of 2019,” December 19, 2019
- Taxpayers’ Federation of Illinois, 20th Annual SALT Conference, Speaker, “False Claims Act Class Actions,” September 17, 2019
- *Law360*, Quoted, “4 Federal Tax Cases to Watch in the 2nd Half of 2019,” July 12, 2019
- The Chicago Tax Club, Summer Seminar, Speaker, “The Stakes are Raised: Class Action and Qui Tam Claims in a post-Wayfair World,” June 27, 2019
- Institute for Professionals in Taxation 43rd Annual Conference, Speaker, “VDA and Amnesty Programs - You are My Only Hope!” June 23, 2019
- Equipment Leasing and Finance Association (ELFA), Tax Best Practices Roundtable, Speaker, “Sales Tax Update,” June 12, 2019
- *Law 360*, Quoted, “3 Illinois Tax Changes Attorneys Should Know About,” June 5, 2019
- Institute for Professionals in Taxation, Local Tax Morass: Insights, Opportunities and Challenges, Speaker, May 15, 2019
- The Chicago Tax Club, City of Chicago and Local Monthly Tax Update, Speaker, “What’s New and What You Need to Know,” February 26, 2019
- Institute for Professionals in Taxation, Moderator, “The Many Faces of Market-Based Sourcing,” Vancouver, British Columbia, June 2018
- Bank of America Automotive Retail Summit, Speaker, “State of Affairs in Automotive M&A and Strategic Opportunities,” February 2018
- Illinois CPA Society, Annual SALT Conference, Speaker, “Sale and Use Tax Essential Principles, Issues and Emerging Trends,” January 2018
- Receivables Management Association, Speaker, “1099-C: What are Debt Buyers Required to Do?,” November 2017
- Auto CPA Association, Speaker, “Dealerships Under Fire: How to Successfully Navigate Sales and Use Tax Audits and Appeal,” November 2017
- Chicago Tax Club, Annual Seminar, Speaker, “Local Tax Morass: Compliance and Controversy,” November 2017
- National Association of Dealer Counsel, Fall Conference, Speaker, “Impact of Dealer Owned Reinsurance in Buy/Sell Transactions,” October 2017
- Institute for Professionals in Taxation, Moderator, “State Tax M&A Planning Opportunities and Pitfalls,” July 2017
- Chicago Tax Club, Speaker, “M&A Due Diligence: Strategic Multistate Planning Opportunities and Oversights,” May 8, 2017
- COST Southwest/West Regional State Tax Seminar, Speaker, “Discussion of State Tax Cases, Issues and Policy Matters,” March 23, 2017
- Chicago Tax Club Annual Conference, Speaker, “Companies Under Fire: How to Successfully Navigate Tax Audits and Appeals and Prevent Liability,” November 2016

- Council on State Taxation (COST) Annual Meeting, Speaker, “The Local Tax Morass: Avoiding Traps for the Unwary at the Local Level,” October 2016
- Debt Buyer’s Association International, Speaker, “1099-C: What are Debt Buyers Required to Do?” October 2016
- Taxpayer’s Federation of Illinois, 2016 Annual SALT Conference, Speaker, “Local Taxes – The New Frontier,” September 2016
- Chicago Tax Club Annual Conference, Speaker, “Local Tax Morass: How to Navigate the New Minefields,” November 2015
- National Association of Dealer Counsel Conference, Speaker, “Dealerships Under Fired: What You Need to Know about Sales Tax Audits, Appeals and Tax Litigation,” November 2015
- Taxpayer’s Federal of Illinois Conference, Speaker, “Audited Through the Courts: The Troubling Trend in Sales Tax False Claims, Class Actions and Municipal Litigation,” September 2015
- Chicago Tax Club Conference, Speaker, “Whistleblower and Class Action Lawsuits in Sales Tax: Damned if you do, Damned if You Don’t,” April 2015
- *Bloomberg BNA Daily Tax Report*, Author, “Taxation of Computer Software Sales: Ordinary Income, Capital Gain, or Both?” April 2013
- *Professional Sports and the Law*, Author, “Chicago Bears Declare Victory over a Multi-Million Dollar Amusement Tax Assessment on Luxury Boxes and Club Seats,” December 2012
- *Professional Sports and the Law*, Author, “A Big Win for Leagues, Bankruptcy Court Defends NHL’s Right to Choose,” 2010
- *American Bankruptcy Institute (ABI) Journal*, Author, “Bankruptcy Court Faces NHL’s Right to Choose – Phoenix Coyotes Decision, an Interplay of Bankruptcy and Sports Law,” 2009
- *Smart Business Journal*, Author, “Buying Selling and Licensing IP: How Several Factors Can Vary Taxation of Intellectual Property,” 2008
- *Smart Business Journal*, Author, “Multistate Taxation: Do You Have Multistate Liabilities and Not Know it?” 2008
- *Smart Business Journal*, Author, “Taking on Tax Controversies: Leave Nothing to Chance,” June 2007

## Affiliations

- Institute for Professional Taxation 2018 Annual Conference, Income Tax Planning Committee, Member
- Illinois CPA Society, Annual SALT Conference, Chair, 2017-2018
- Chicago Tax Club, Indirect & Operation Tax Committee, Member
- Taxpayer’s Federation of Illinois, Sales & Use, Income, Local Tax Committees, Member
- Council On State Taxation, Member
- National Association of Dealer Counsel, Member
- American Bar Association, Tax Section, Member
- Chicago Bar Corporate Tax Subcommittee, Past Chair
- Chicago Bar Federal Taxation Full Committee, Past Chair
- Chicago Bar Partnership and Flow-through Entity Subcommittee, Past Chair
- Chicago Bar Federal Tax Executive Committee
- Chicago Bar State and Local Tax Committee

## Honors and Distinctions

- American College of Tax Counsel, Fellow
- *Chambers USA*, 2014-2025, Ranked in Illinois for Taxation
- *Chambers USA*, 2015-2025, Ranked in Illinois for Tax Controversy
- *Best Lawyers*, 2026, Named as “Lawyer of the Year” in Illinois for Litigation and Controversy - Tax
- *Best Lawyers*, 2018-2026, Listed in Illinois for Tax Law
- *The Legal 500*, 2018-2025, Recommended for U.S. Taxes - Contentious
- *Lawdragon 500*, 2025, Listed as One of the Leading Global Tax Lawyers for Tax, Transactional, and Litigation
- *Super Lawyers Magazine*, 2010, 2011, 2024, Listed in Illinois for Tax
- *Law360*, 2022, 2024, State and Local Tax, Editorial Advisory Board Member
- *Leading Lawyers Magazine*, 2022, Recommended by Peers as a “Leading Lawyer” in Illinois for Tax Law: Business
- *Super Lawyers Magazine*, 2008, Listed in Illinois as a “Rising Star” for Tax
- *Law Bulletin*, 2007, Listed in Illinois for “40 Attorneys Under 40 to Watch”