Dakota S. Newton

Associate, Tax

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vCard

Dakota Newton focuses his practice on state and local taxes, representing clients in both controversy disputes and transactional matters. His practice serves a range of industry sectors, with specific emphases on clients offering cloud-based products and digital services, clients in the energy sector, and clients in the online gaming sector.

In controversy matters, Dakota has represented numerous taxpayers as lead counsel in both direct and indirect tax matters at the audit, administrative, and judicial levels in Illinois and other states.

Dakota also has significant experience handling the state tax implications of major equity sales and asset divestitures for both public and privately held companies within the energy and manufacturing sectors. Additionally, he provides strategic advice to middle-market clients on entity and asset structuring to optimize state tax outcomes. Dakota also assists individual clients with residency planning and business exit strategies.

Dakota is a frequent writer and speaker on state and local tax topics such as the taxation of digital goods and services, nexus and apportionment issues, transfer taxes, and local excise taxes.

Published Work and Lectures

- *Tax Notes*, Co-Author, "Lessors Receive Major Tax Break for Chicago Personal Property Leases," February 27, 2025
- *Bloomberg Tax*, Co-Author, "New York-New Jersey Remote-Work Tax Feud Needs US Intervention," August 10, 2023

Areas of Experience

Tax
State and Local Tax Consulting and Controversy
Digital Goods and Emerging Technologies Taxation
Gaming Law

Education

LL.M. in Taxation, Northwestern University Pritzker School of Law, 2019, with honors, *The Tax Lawyer*, Staff Member

J.D., William & Mary Law School, 2018, *William and Mary Business Law Review*, Executive Editor

B.A., Brigham Young University, 2015

Admissions

Bars

Illinois
Virginia

Courts

U.S. District Court, Northern District of Illinois