

**L. James Margner, MBA, CPA**  
**Owner, Tax Advisory Services, LLC**  
**630-780-7719 (cell) [jmargner@comcast.net](mailto:jmargner@comcast.net) 630-279-2822 (office)**

Jim Margner has 50 years of diversified federal and multistate tax experience and is an Illinois licensed CPA. A graduate of Western Kentucky University (cum laude) with a bachelor of science in business/economics and a master's in business administration (accounting/tax major) from the Indiana University Kelley Graduate School of Business, he has exclusively specialized in multi-state and local tax consulting since 1995. Jim was an EW Kelley essay award winner awarded by Indiana University Kelley School Business faculty.

He has worked for two Chicago-based Fortune 100 companies, three national and regional accounting firms, and a large family office tax consulting firm of a multi-billionaire Chicago financier before commencing his own multi-state tax boutique practice. He has *extensive experience in multi-state & local income and sales/use tax* for a wide variety of public and closely-held businesses, including those engaged in manufacturing, distribution, software development, transportation, financial & investment services, professional & technical services, information services, logistics, leasing, interior design, construction, real estate, retailing, advertising, healthcare, and internet (including cloud computing issues & SAS). Jim routinely consults with numerous local accounting firms as a value-added resource. He has performed due diligence for a private equity consulting firm in Atlanta.

Jim has extensive experience with multi-state *Wayfair* sales tax matters, transactional tax planning, tax minimization reviews, *state & local tax examination and appeals representation* (including Illinois Informal Conference Board & Board of Appeals), *multi-state due diligence* reviews (M&A), tax legal entity restructuring, *multi-state tax nexus reviews* and *Voluntary Disclosures* in virtually all states. Jim has consulting experience with multistate personal income taxes (including residency studies), corporate income/franchise taxes, pass-through entity taxes (S corps, partnerships, trusts, and LLCs). He has successfully resolved many technical Chicago local tax issues.

He has spoken at Illinois CPA Society Conferences, Chicago Tax Club, Tax Executives Institute-Chicago Chapter, *Associated Equipment Dealers CFO Conferences, IEDA annual & mid-year conferences, and the Illinois Equipment Dealers Association*. Jim has authored several technical state tax articles published in the AICPA's Tax Advisor, the Illinois CPA Society's "Practice Advantage", and several trade association publications dealing with *Wayfair* issues and technical drop-shipment transactions. He is very active in the Illinois CPA Society's State & Local Tax Committee) where he reports quarterly on Illinois private letter ruling sales & use tax developments. Jim's state and local tax network includes fellow practitioners, attorneys, and state tax authorities located throughout the country. Jim is an active member of the Illinois Director's Advisory Board, the Illinois Audit Advisory Board, the Illinois Process Advisory Board, and the Illinois Chamber of Commerce-Tax Institute and attends technical COST seminars on a regular basis.