

**Contact****Houston**

1200 Smith Street, Suite 1400  
Houston, Texas 77002-4310  
Tel: 713.658.1818  
Fax: 713.658.2553

**Atlanta**

191 Peachtree Street, N.E.,  
Forty-Sixth Floor  
Atlanta, Georgia 30303  
Tel: 404.659.1410  
Fax: 404.659.1852

**Philadelphia**

50 South 16th Street, Suite  
1700  
Philadelphia, PA 19102  
Tel: 610.772.2300  
Fax: 610.772.2305

**San Antonio**

112 East Pecan Street, Suite  
1450  
San Antonio, Texas 78205  
Tel: 210.253.8383  
Fax: 210.253.8384

**“Minnesota High Court: Company’s Reports Constitute Taxable Market Research,” Tax Notes**

**S.A.L.T. Practice Chair Jennifer Karpchuk adds her insight to Tax Notes**

August 15, 2024

In an article published in Tax Notes on August 12, 2024, Philadelphia-based Shareholder and S.A.L.T Practice Chair Jennifer Karpchuk added her insight to the discussion of a recent case in Minnesota. In Uline Inc. v. Commissioner of Revenue, the Minnesota supreme court found a company’s activities, including market research, exceeded the protection of Public Law 86-272.

Karpchuk told Tax Notes, “although the taxpayer ultimately lost, Uline gives taxpayers a roadmap to follow to address items the Minnesota court considers to fall outside the protection of Public Law 86-272 and adjust their business practices accordingly.”

To review the full article, subscribers may [click here](#).