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## “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](#).