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Minnesota High Court: Companys Reports Constitute Taxable Market Research, Tax Notes

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

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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 companys 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](#).