

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

The Best of Tax Notes 2020

Jennifer Karpchuk's article included in "The Best of Tax Notes 2020"

Tax Notes

January 1, 2021

An article that published in *Tax Notes* on December 31, 2020 highlights Chamberlain Philadelphia-based Shareholder Jennifer Karpchuk's article, "Is Taxpayer's Rare 14th Amendment Win a Sign of the Future," from earlier this year as one of the publication's top 10 state tax articles for 2020.

The article discusses due process and equal protection clauses of the 14th Amendment. Karpchuk uses the Pennsylvania case, *Sands Bethworks Gaming LLC v. Pennsylvania Department of Revenue*, to illustrate how the 14th Amendment protects the interests of the taxpayer, separate from a state's constitutional provisions, and explains how this case can be used when challenging other states' tax assessments.

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