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**“MTC Online Tax Guidance Headed For More Suits,  
Panel Says”, Law360**

**Jennifer Karpchuk's panel presentation at the American Bar Association  
Institute for Professionals in Taxation Advanced State Income Tax Seminar in  
Law360 article**

*Law360*

March 14, 2023

An article published by Law360 on March 14 summarizes a panel presentation at the 2023 American Bar Association/Institute for Professionals in Taxation Advanced State Income Tax Seminar in New Orleans, featuring Shareholder and State and Local Tax (S.A.L.T.) Practice Co-Chair Jennifer Karpchuk. The article discusses the recent Multistate Tax Commission (MTC)'s updated guidance that disqualifies many internet activities from the protections of P.L. 86-272, also known as the Interstate Income Act, which has left many gray areas and continued legal challenges according to the panelists.

“The thing to be wary of here is that states may try to adopt some of these MTC positions on audit,” said Jennifer Karpchuk.

With recent examples from states already adopting or seeking to adopt the guidelines, such as California and New York, the panelists said they expect more states to follow and expect subsequent challenges from businesses. They cautioned that businesses might not always know that a state is asserting the new guidance.

To learn more, subscribers access the full article by clicking [here](#).