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**The Best of Tax Notes 2020**

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

*Tax Notes*

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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](#).