

Practice Areas

- State and Local Tax Planning & Controversy
- Tax Controversy & Litigation
- Tax

Education

- Temple University School of Law, J.D., 2009
- University of Delaware, B.A., cum laude, 2006

Honors

- Ranked in Chambers USA, 2021, 2023
- Named in The Legal 500, U.S. – Tax Controversy (2023)
- Recognized in "Women in the Law" Business Edition of Best Lawyers in America, 2021
- Named as a Best Lawyers in America, 2021, 2023, 2024
- Named as a "Super Lawyers Rising Star", 2016-2021
- Named as a "Top Lawyer in Tax" by Main Line Today, 2018-2019

Bar Admissions

- Pennsylvania
- New Jersey

Jennifer Karpchuk

S.A.L.T. Practice Co-Chair

Philadelphia

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Philadelphia, PA 19102
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Jennifer W. Karpchuk is co-chair of Chamberlain Hrdlicka's state and local tax practice. She represents companies and individuals in all aspects of state and local tax litigation, controversy, compliance and planning. She has extensive experience handling state and local tax matters involving corporate income taxes, franchise taxes, gross receipts taxes, personal income taxes, sales and use taxes, business privilege taxes, and real estate taxes.

Jennifer advises clients in all aspects of state and local tax compliance and litigation, including:

- Challenging taxing authorities' determinations of nexus creating activities;
- Challenging taxing authorities' imposition of sales tax to evolving digital goods and services;
- Challenging audit determinations and assessments; Seeking refunds from state and local governments;
- Handling administrative appeals at both the state and local levels; Litigating unresolved disputes in state and local courts;
- Handling post-trial appeals at all appellate levels; and Reducing interest and penalties associated with past due taxes through the use of state and local amnesty, voluntary disclosure programs and administrative appeals.
- Challenging property tax assessments including valuation and lack of uniformity.

In addition, she handles transactional planning for clients and has experience:

- Determining nexus and potential nexus for sales and use tax, income tax, and gross receipts tax purposes;
- Advising clients on the tax implications of pending and past transactions;
- Planning for and mitigating tax burdens;
- Maximizing available tax opportunities or credits; and
- Reviewing nexus and developing strategies to minimize exposure.

Jennifer Karpchuk, *Continued*

Jennifer serves in a number of leadership roles. She is the current Vice Chair of the Philadelphia Bar Association's Tax Section. Jennifer is also the past Chair of the Philadelphia Bar Association's State and Local Tax Committee, as well as an elected member of the Philadelphia Bar Association's Tax Council. Additionally, Jennifer is the current Chair of the Pennsylvania Bar Association's Tax Section. Jennifer is a Vice Chair of the American Bar Association's State and Local Tax Committee.

During 2021, Jennifer was appointed by Philadelphia's Mayor Kenney and City Council to the city's 2021 Tax Reform Working Group.

Jennifer writes a quarterly article for *Tax Notes State* and is a frequent contributor to *The Legal Intelligencer*, *Law360*, and *Bloomberg Tax*. She is also co-author of *The Legal Intelligencer's Pennsylvania Tax Handbook* and the Pennsylvania Chapter of the American Bar Association's *Property Tax Deskbook*.

Jennifer is ranked in Chambers and named as a US News Best Lawyer in America for 2021. She was listed as a "Super Lawyers Rising Star" in tax for 2016 through 2021. She was also designated by *The Legal Intelligencer* as a 2021 *Lawyer on the Fast Track*.

Experience

- Represented multistate corporations in challenging Pennsylvania's Cost of Performance sourcing methods;
- Represented multistate corporations in litigating whether they had a taxable nexus in the City of Philadelphia or the Commonwealth of Pennsylvania;
- Successfully argued to the Pennsylvania Supreme Court that taxpayers were entitled to a credit on overpayments of estimated Philadelphia Business Privilege Tax which resulted from adjustments made through a Revenue Agent Report pursuant to an Internal Revenue Service audit. The City of Philadelphia unsuccessfully argued that the three- year statute of limitations should apply both to refunds and to credits. Ruling in the taxpayers' favor, the Court accepted Jennifer's argument that the statute only provided for a statute of limitations for refunds, not credits, and therefore the taxpayer was entitled to credits for the overpayments; and

Successfully argued that a local Business Privilege Tax imposed on fees paid by Pennsylvania franchisees to an out-of-state company's regional office in the township was unconstitutional because it was not fairly apportioned. The court found that the township taxed all of the charges from franchise stores in Pennsylvania, even though the activity that generated the Pennsylvania charges resulted from economic activity from both in and outside Pennsylvania.

Seminars & Presentations

- 2023 NJCPA Convention & Expo, Trending Topics in SALT, June 16, 2023
- Chamberlain Hrdlicka 2023 Midyear State and Local Tax (SALT) Update, June 13, 2023
- Villanova University Graduate Tax Program, First Annual State and Local Tax Forum, Digital Economy Controversies, June 1, 2023
- American Bar Association Tax Section, IPT Advanced Tax Seminars, Presenting on: The Income Tax Nexus Battle: Is Public Law 86-272 Dead or Dying? Real Property Tax Fundamentals and Hot Topics in Property Tax: A Nationwide Survey, March 13-16, 2023
- Philadelphia Bar Association - SALT Crystal Ball: SALT Trends and Predictions for the Coming Year,

Jennifer Karpchuk, *Continued*

February 22, 2023

- American Bar Association Tax Section, 2023 Midyear Tax Meeting, February 10, 2023
- Philadelphia Bar Association, 2022 Tax Section Annual Meeting and CLE, 2022 SALT Update: A Year in Review, November 10, 2022
- Council on State Taxation, 53rd Annual Meeting, Litigating Sourcing and Apportionment of Service and Intangibles, October 25, 2022
- American Bar Association, Hybrid 2022 May Tax Meeting, May 2022
- Villanova University Graduate Tax Program Webinar, As Remote Work Evolves How Will Taxing Jurisdictions Keep up? May 3, 2022
- Chamberlain Hrdlicka's 43rd Annual Tax and Business Planning Seminar,

November 4, 2021

- Where Are We? Remote Work Issues: Tax & Employment Law View, October 1, 2021
- Webinar on Tax Traps and Employment Law Considerations of a Remote Workforce,

April 28, 2021

- Tax Executives Institute, Inc. Philadelphia November SALT Conference, November 20, 2020
- Chamberlain Hrdlicka Virtual Annual Tax and Business Planning Seminar - November 10-12, 2020
- 2020 ABA/IPT Advanced Tax Seminar, March 16, 2020
- Mid-Atlantic SALT Update, Philadelphia, PA
- Local Taxes and New Frontiers Including Constitutional Restraints, October 23, 2019
- The Way Forward After Wayfair, May 29, 2019
- The Aftermath of Wayfair, May 21, 2019
- Tackling Tax Law, May 9, 2019
- Procurement Cards and Sales Tax Compliance: Mastering the Complexities, Avoiding State Sales Tax Traps and Compliance Challenges, Navigating Audit Issues, March 21, 2019
- Apportionment: Deep Dive into Determining Where the Benefit is Received, New Orleans, LA, March 12, 2019
- Mid-Atlantic SALT Update, Philadelphia, PA, November 14, 2018
- What's the Future for COP, Phoenix, AZ, October 25, 2018
- Avoiding Small Business Tax Liabilities Under the New Tax Law, October 16, 2018
- Wayfair and the Way Forward, Atlanta, GA, October 4, 2018
- Quill is No More: State Tax Nexus After Wayfair, July 24, 2018
- 2018 ABA/IPT Advanced Tax Seminar, March 19, 2018

Jennifer Karpchuk, *Continued*

- SALT Attorneys Present at Tax Executives Institute, Jennifer Weidler Karpchuk and Adam Koelsch talk state and local tax law at regional TEI seminar
- Chamberlain Hrdlicka Hosts SALT Law Update, September 8, 2017
- Jennifer Weidler Karpchuk to Present at ABA/IPT Tax Seminar, Chamberlain Hrdlicka state and local tax lawyer to address issues common to income tax cases, January 29, 2016
- Chamberlain Hrdlicka Attorney to be Featured Speaker at NJSEA Multi-State Seminar, State and local tax lawyer Jennifer Weidler Karpchuk to discuss hot Pennsylvania tax topics
- Chamberlain Hrdlicka Attorney to Reveal the 'Top 10 Mistakes Philadelphia Businesses Make', State and local tax lawyer Jennifer Weidler Karpchuk to discuss best practices in CLE
- Philadelphia Tax Lawyers Discuss Location-Based Tax Issues, Chamberlain Hrdlicka attorney Stewart M. Weintraub presented two CLEs on nexus and its impact on state and local taxes, January 6, 2014
- Hot Topics in Federal, State, and Local Taxation, The Four Seasons Philadelphia, May 30, 2012

Publications

- Pennsylvania Supreme Court Evenly Divided in Uniformity Case in *Berkshire*,

March 1, 2023
 - Pennsylvania's Cost of Performance Drama Comes to an End,

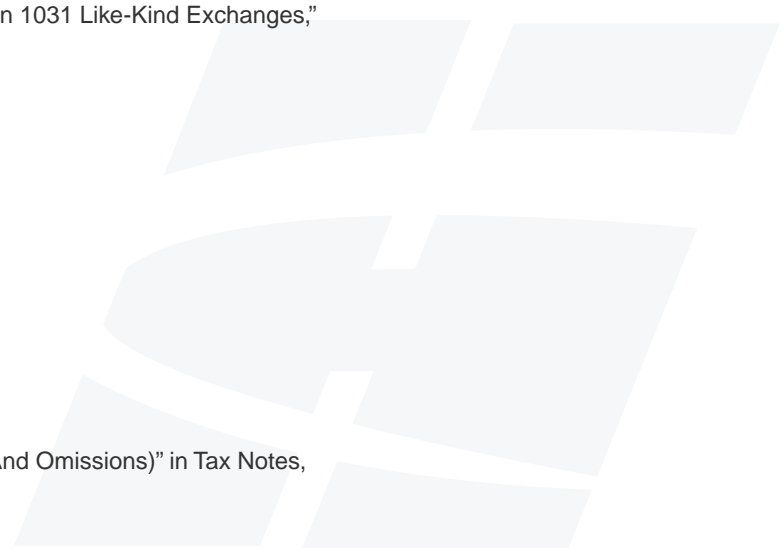
SALT Blawg,

February 22, 2023
 - "Tax Change for the New Year: Pa. Recognizes Section 1031 Like-Kind Exchanges,"

The Legal Intelligencer,

December 22, 2022
 - "The Highs and Lows of SALT in 2022",

Tax Notes State,

December 12, 2022
 - "Pennsylvania Budget's Eye-Opening Tax Changes (And Omissions)" in Tax Notes,
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Jennifer Karpchuk, *Continued*

Tax Notes,

September 5, 2022

- “Should More States Jump on Oklahoma’s Full Expensing Bandwagon?”,

Bloomberg Tax,

August 3, 2022

- “The Top Three Takeaways from Pa.’s New Corporate Tax Laws”,

The Legal Intelligencer,

August 3, 2022

- “Philadelphia Mayor, City Council Seek to Offset Property Tax Increases”,

The Legal Intelligencer,

June 2, 2022

- “States Struggle With Justices’ Key Ruling On State, County Taxes”,

Law 360,

May 13, 2022

- “(Unconstitutional?) Monetary Thresholds in Real Estate Appeals”,

Tax Notes,

April 11, 2022

- “The Last Hurrah: Top Tax Takeaways from Governor Wolf’s Final Budget Proposal”,

The Legal Intelligencer,

March 15, 2022



Jennifer Karpchuk, *Continued*

- “This Year in SALT”,
Tax Notes,
December 20, 2021
 - “Remote work creates a spectrum of state and local tax issues”,
The Tax Adviser,
December 1, 2021
 - “Pa. Tax Talk: Tax Cap Cases Highlight Chevron Issues”,
Law360,
October 25, 2021
 - “New Hampshire v. Massachusetts Wage Tax Hearing Denied, Issue Far from Settled”,
CPA Now,
October 7, 2021
 - “A Dash of SALT in Bankruptcy Proceedings”,
Tax Notes,
October 4, 2021
 - “Pa. Tax Talk: Uniformity Clause At The State's High Court”,
Law360,
August 6, 2021
 - “Bidder Beware: Act 33's New Rules for Tax Sales”,
Legal Intelligencer,
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Jennifer Karpchuk, *Continued*

August 5, 2021

- “From a Distance: Tax Traps of a Remote Workforce”,

Tax Notes,

August 5, 2021

- “As Nexus Waivers Wane, Know the Tax Implications of Remote Workers”,

CPA Now,

July 21, 2021

- “What’s Your Plan? Avoiding Tax Pitfalls of a Remote Workforce”,

Bloomberg Tax,

June 21, 2021

- “Remote Work: Post-Pandemic Pennsylvania and Phila. Tax Considerations”,

June 3, 2021

- “Pa. Tax Talk: Takeaways From 2 Commonwealth Court Rulings”,

Law360,

June 2, 2021

- “The Unintentional SALT Consequences of Digital Advertising Taxes”,

Journal of Multistate Taxation and Incentives,

June 2021

- “Tax Time: Pennsylvania PIT Tax Filing Tips in a COVID World”,

The Legal Intelligencer,



Jennifer Karpchuk, *Continued*

April 22, 2021

- “How to Even the Playing Field—Diversity, Inclusion and Retention in Law Firms”,

Legal Intelligencer,

April 21, 2021

- “Top Tax Takeaways From Gov. Wolf’s Budget Proposal”,

The Legal Intelligencer,

March 15, 2021

- “Oracle USA Inc. v. Commissioner of Revenue: Statutory Construction and Commissioner’s Authority”, Bloomberg Tax, March 9, 2021
- “Pa. Tax Talk: Who Can Get A Philadelphia Wage Tax Refund” Law360, March 8, 2021
- “Philadelphia’s 2020 Wage Tax Refund Process: Employer, Employee Considerations”, The Legal Intelligencer, March 2, 2021
- “How Granting Cert in New Hampshire v. Massachusetts Could Impact Pennsylvania and Philadelphia”, Bloomberg Tax, February 22, 2021
- “The (Problematic) Road to Taxing Digital Advertising” Article by Jennifer Karpchuk and Alissa Gipson on “The (Problematic) Road to Taxing Digital Advertising” Tax Notes, February 22, 2021
- “2020: A Memorable Year in SALT” Article by Jennifer Karpchuk and Katherine Noll on “2020: A Memorable Year in SALT” Tax Notes, December 21, 2020
- “Economic Nexus Thresholds Set After Wayfair May Be Dropping” Article by Jennifer Karpchuk on “Economic Nexus Thresholds Set After Wayfair May Be Dropping” CPA Now, December 9, 2020
- “SALT Trends in Taxing the Digital Economy”, Journal of Multistate Taxation, November 2020
- “How Can I Balance COVID-Related Family Pressures With My Work?”, The Legal Intelligencer, October 8, 2020
- “How Pa. Cost-Of-Performance Decision May Affect Taxpayers”, Law360, August 18, 2020
- “Should I Spend Money on a Business Development Coach? Advice for the New Partner” Article by Phil Karter, Jennifer Karpchuk, and Kevin Sweeney on “Should I Spend Money on a Business Development Coach? Advice for the New Partner” Legal Intelligencer, August 11, 2020
- “Court Upholds Pennsylvania’s One-Way Road To Market-Based Sourcing”, Tax Court State, August 10, 2020
- “Philly Special: An Interview With Revenue Commissioner Frank Breslin”, Tax Notes State, July 27, 2020
- “States Could Use Wayfair Laws to Fix Depleted Budgets”, Law360, July 15, 2020
- “Pennsylvania and Philadelphia Tax Responses to COVID-19”, CPA Now, June 10, 2020

Jennifer Karpchuk, *Continued*

- “Philadelphia’s Tax Responses to the COVID-19 Pandemic”, Legal Intelligencer, June 4, 2020
- “Employers Beware: Pennsylvania Supreme Court Expands Reach of UC Tax”, Tax Notes and Tax Analysts, May 11, 2020
- COVID-19: Pennsylvania and Philadelphia’s Actions to Aid Taxpayers, State Tax Notes, April 27, 2020
- Top 3 State Tax Implications of Gov. Wolf’s Proposed Budget, Legal Intelligencer, March 13, 2020
- Is Taxpayer’s Rare 14th Amendment Win a Sign of the Future?, Tax Notes, February 24, 2020
- Keystone State – 2019 SALT Year in Review, State Tax Notes, February 17, 2020
- Three SALT Issues for Pennsylvania Taxpayers to Watch in 2020, Legal Intelligencer, January 29, 2020
- 2020: Top SALT Issues to Watch in Philadelphia, Tax Notes, January 1, 2020
- “M&A Due Diligence Checklist Post-Wayfair”, Bloomberg Tax, October 2019
- “Top 4 Pa. Tax Changes of 2019 and What to Expect in 2020” in The Legal Intelligencer, Legal Intelligencer, October 17, 2019
- Pennsylvania Tax Assessments: Top 5 Issues to Look Out For in Assessments by Jennifer Karpchuk, Legal Intelligencer, June 6, 2019
- Two Key SCOTUS SALT Cases to Watch and Their Implications for Pa. Taxpayers, Legal Intelligencer, May 3, 2019
- ALM Pennsylvania Tax Handbook ed. 2013-2021
- ABA Property Tax Deskbook, Pennsylvania Chapter 2011-2021
- Philadelphia’s Beverage Tax: A Sweet Victory?, Tax Notes, November 12, 2018
- “Hashing out rates Taxing marijuana without extinguishing it”, Accounting Today, November 6, 2018
- “Farewell Physical Presence: Was the U.S. Supreme Court’s Decision Way Off, or Way...Fair?” ABA Tax Times, Aug. 3, 2018
- “Life After Physical Presence: Implications for Pennsylvania Post-Wayfair” State Tax Notes, Aug. 6, 2018
- “Does Pennsylvania’s Bonus Depreciation Disallowance Violate Uniformity?” State Tax Notes, Mar. 19, 2018
- “Fireside Chat with Pennsylvania Revenue Secretary C. Daniel Hassel,” State Tax Notes, Jan. 22, 2018
- “Hashing Out SALT Issues Related to Pennsylvania’s Legalization of Medical Marijuana,” State Tax Notes, Nov. 13, 2017
- “Pennsylvania Proposes Remote Seller Bill, but Is It Effective?” State Tax Notes, June 12, 2017