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The IRS and Rules About Rules with Jeff Luechtefeld, Emerging Litigation Podcast

Jeff Luechtefeld's recent podcast interview, The IRS and Rules About Rules with Jeff Luechtefeld, on the Emerging Litigation Podcast

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In a podcast interview that aired on August 18, 2023, Atlanta-based Shareholder Jeff Luechtefeld joined Tom Hagy, host of the Emerging Litigation Podcast, to discuss the historical non-compliance of the Administrative Procedure Act by the IRS and the resulting impact on tax litigation.

When the IRS fully complies with the APA and fully follows the notice-and-comment procedure, I think that is a net positive for taxpayers. And so, I think that also means that non-compliance is likely a net negative, explains Luechtefeld. This is an important issue really for anybody who has a significant dispute with the IRS, especially if there is some possibility that the IRS hasn't complied with the notice-and-comment procedures.

To listen to the full podcast, [click here](#).