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“IRS Faces Rulemaking Pressure Following Chevron's Demise,” Law360

Tom Cullinan Adds Insight to Law360 Article

July 3, 2024

In an article published on July 1, 2024 in Law360 Atlanta-based Shareholder Tom Cullinan's insight was included in a round of up sources discussing the pressure the IRS is facing to create more substantial tax regulations following the Supreme Court's decision to overturn the Chevron doctrine.

The article writes, “As the highest level of IRS guidance, regulations have historically provided the most certainty when the law is ambiguous, Cullinan said. In the wake of Loper Bright, when Treasury and the IRS do decide to issue a regulation, it will be unclear to what extent taxpayers will be able to rely on it given that the courts will get the final say, he said.”

Cullinan said, "Most taxpayers put a high value on certainty in their tax affairs."

To learn more, [click here](#).