

**Contact**

**Houston**

1200 Smith Street, Suite 1400  
Houston, Texas 77002-4310  
Tel: 713.658.1818  
Fax: 713.658.2553

**Atlanta**

191 Peachtree Street, N.E.,  
Forty-Sixth Floor  
Atlanta, Georgia 30303  
Tel: 404.659.1410  
Fax: 404.659.1852

**Philadelphia**

300 Conshohocken State Road  
Suite 570  
West Conshohocken, PA 19428  
Tel: 610.772.2300  
Fax: 610.772.2305

**San Antonio**

112 East Pecan Street, Suite  
1450  
San Antonio, Texas 78205  
Tel: 210.253.8383  
Fax: 210.253.8384

## 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 Cullinans 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 Courts 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](#).