



Pat Smith Quoted on Supreme Court's Decision in Direct Marketing Association

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Ivins' attorney, Patrick Smith, is quoted in the *Tax Notes Today* article on the Supreme Court's recent decision in *Direct Marketing Association*:

The effect of *Direct Marketing Association* is to make it easier for taxpayers to get into court to challenge regulations without having to go through the traditional refund suit proceedings, said Patrick J. Smith of Ivins, Phillips & Barker Chtd. "In other areas of federal law, the common way to challenge regulations is to file suit as soon as regulations are issued," he said. This decision opens up that possibility in the tax context, said Smith. The decision in *Direct Marketing Association* narrows the application of the AIA (Anti-Injunction Act). Smith said that *Direct Marketing Association* follows the decision in *Hibbs v. Winn*, 542 U.S. 88 (2004), but goes even further because it rejects the idea that a remote impact on tax collection or assessment is sufficient to trigger the TIA (Tax Injunction Act), and by extension, the AIA.

Mr. Smith is the only person quoted in the article apart from the quotations from the opinions in the case.