



# Pat Smiths Most Recent Article Published in Tax Notes

## PRACTICE AREAS

Tax Controversies

## D.C. Circuit in Florida Bankers Misapplies Anti-Injunction Act

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Ivins attorney Pat Smith's most recent article, *D.C. Circuit in Florida Bankers Misapplies Anti-Injunction Act*, was published by *Tax Notes* on December 21, 2015.

In this article, he explains why a divided panel of the D.C. Circuit was incorrect in holding that the Anti-Injunction Act (AIA) bars a challenge to the IRS regulations at issue in *Florida Bankers*. He argues that the majority's decision is at odds with the Supreme Court's narrow interpretation of the analogous Tax Injunction Act in *Direct Marketing*. The most significant consequence of applying the reading of the AIA that is suggested by the *Direct Marketing* decision is that taxpayers would be able to bring direct challenges to the validity of tax regulations in federal district court under the judicial review provisions of the Administrative Procedure Act without having to engage in transactions that would be subject to those regulations.