



Pat Smith Quoted in Law 360 Article

PRACTICE AREAS

Tax Accounting

Law 360

January 11, 2018

Ivins attorney Pat Smith was quoted in a Law 360 article reporting on a D.C. Bar panel presentation on "The Fast-Changing Landscape for APA Challenges to Tax Regulations." *Legal Landscape Conducive To Challenge IRS Regs: Panel.*

Until recently, courts have interpreted the Anti-Injunction Act as preventing challenges to tax regulations before they have gone into effect, Ivins Phillips & Barker Chtd. partner Patrick Smith said Wednesday at a D.C. Bar Association luncheon. That view, however, has gone "out the window" with the Supreme Court's 2015 decision in *Direct Marketing Association v. Brohl* and a federal district court's recent ruling in *Chamber of Commerce v. IRS*, Smith said.

"We are confident that the traditional view of the Anti-Injunction Act barring pre-enforcement challenges is no longer law," he said.

Post-*Direct Marketing*, the D.C. Circuit took a traditional view of the AIA in its 2015 ruling in *Florida Bankers Association v. Department of the Treasury*, saying the AIA barred a challenge to a Treasury rule requiring disclosures of accounts held by foreigners. The case "essentially ignored" the *Direct Marketing* case's impact on the scope of the AIA, Smith said.