



Pat Smith Quoted in Tax Notes

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Tax Notes

February 14, 2018

Ivins attorney Pat Smith was quoted in a *Tax Notes* article about the IRS proposal to eliminate 298 obsolete regulations. *IRS Proposes Axing Nearly 300 Unnecessary Regs.*

"Eliminating these regulations will eliminate a few pages in everyone's multivolume set of regulations, and that surely is not a bad thing," Patrick J. Smith of Ivins, Phillips & Barker Chtd. told Tax Analysts.

Smith said his only possible concern with removing the regs was that some might provide analogies for issues in other areas, but he noted that repealing the regulations doesn't erase them from the history books.

"To the extent any provisions in these regulations might provide insight for other areas, these regulations will still be available for reference in prior years' editions of the [Code of Federal Regulations], and obviously can still be cited as having formerly been outstanding regulations," Smith said. "So on balance, I would say eliminating these regulations is a small plus, and not much of a minus."