



# Pat Smith Quoted in Tax Notes on Court Decision Upholding IRS Denial of Access to Appeals

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Tax Controversies

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Ivins attorney Pat Smith was quoted in a *Tax Notes* article on the decision by the federal district court for the Northern District of California rejecting a challenge by Facebook to the IRS's decision to deny Facebook access to the IRS Appeals Office for taxable years in a docketed case in the Tax Court. *Judge Tosses Out Facebook's APA Claims Against IRS.*

The court's conclusion that refusing access to IRS Appeals doesn't represent a final agency action for purposes of the APA is very questionable, Patrick J. Smith of Ivins, Phillips & Barker Chtd. told Tax Analysts. "It was unquestionably final on the issue of whether access to Appeals was available, and clearly access to Appeals is extremely meaningful," he said.

Smith said that in his view, the lack of guidelines on the "interest of sound tax administration" standard invoked by Rev. Proc. 2016-22 makes the denial a violation of the APA's arbitrary and capricious standard.