



## IPB Attorney Pat Smith Quoted in Tax Notes re: Treasury to Limit IRS's Ability to Use Outside Attorneys

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Ivins attorney Pat Smith was quoted in *Tax Notes* on the announcement by the Treasury in its report on burdensome tax regulations issued since the beginning of 2016 that it planned to withdraw the regulation authorizing the use of outside attorneys in connection with taxpayer examinations. *Treasury to Limit IRS's Ability to Use Outside Attorneys*.

While an interim report suggested that Treasury doesn't think any of the eight regulations tapped for reform exceed the IRS's statutory authority, Patrick J. Smith of Ivins, Phillips & Barker Chtd. said the October 2 report seems to reflect considerable sympathy for the position that the 7602 regulations may have. The report also reflects the view that even if the use of outside attorneys was statutorily authorized, it's not a good idea on policy grounds, Smith said.

Smith said he doubts the changes will have any material effect on the conduct of most examinations. "I think it is quite likely that the Microsoft examination was the only examination where the IRS ever made use of outside attorneys," he said.