



Pat Smith Quoted in BNA's Daily Tax Report on Petition for Certiorari in Florida Bankers Association

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Bloomberg BNA's Daily Tax Report

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Ivins attorney Pat Smith was quoted in a story in Bloomberg BNA's Daily Tax Report on the government's response to the petition for certiorari in *Florida Bankers Association, Treasury Urges Denial of Nonresident Account Rules Challenge*.

Pat Smith of Ivins, Phillips & Barker, Chartered, told Bloomberg BNA April 28 he felt the government's brief wasn't "on-point," in that it didn't address the reasoning in the *Direct Marketing* case.

"It's a big hole in the response," Smith said, adding that D.C. Circuit Judge Brett Kavanaugh had ignored the reasoning in *Direct Marketing* as well.

Smith said he thinks the chances of the Supreme Court granting certiorari in the case are higher, because of the importance of the D.C. Circuit court to administrative law, as well as the lower court opinion's conflict with the *Direct Marketing* case.