



Pat Smith Quoted in Tax Notes re: Starr International

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Ivins attorney Pat Smith was quoted in a Tax Notes article about a procedural development in the *Starr International* case in D.C. district court, *Starr Contemplating Appeal in Treaty Case Despite APA Win*.

Patrick J. Smith of Ivins, Phillips & Barker Chtd., who agreed with the February court decision that would have allowed Starr to pursue an APA claim, said he was surprised by the turn of events, especially with the contemplation of other potential motions, whether appeal or reconsideration, put forth by Starr in the motion for extension.

"I would have expected the amended complaint to be filed, which the judge made clear he was receptive to," Smith said, adding that he thought it more likely that the government would have asked for an immediate appeal. "I think the court recognized, consistent with separation of powers, that it couldn't order the IRS to consult with the Swiss competent authority. But, as the opinion made clear, the judge had pressed the government lawyer as to what the IRS would do on a remand, and the government lawyer had said that they are not going to disregard the [court] opinion."

Presuming that the government was true to its word and would not refuse to consult with the Swiss, an amended complaint looking for relief under the APA would have provided a clear path forward for Starr, Smith said. He added that the prospects of Starr getting a better result on appeal were not good.