



Pat Smith Quoted in Tax Notes on Starr International Case

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On September 22, Ivins attorney Pat Smith was quoted in a Tax Notes article on the D.C. District Court's decision in the *Starr International* case on the availability of judicial review of a denial by the IRS of treaty benefits, *Court Says Review of Denial of Discretionary Benefits Is Proper*.

"I thought the opinion was correct on every point," said Patrick J. Smith of Ivins, Phillips & Barker Chartered. He agreed with the court that the argument that the committed-to-agency discretion exception to judicial review does not apply to a refund suit was weak. "In addition, this issue was not in fact committed to agency discretion," said Smith.