



## Pat Smith Quoted in Tax Notes on D.C. Circuit decision in AICPA v. IRS

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August 15, 2018

Ivins attorney Pat Smith was quoted in a *Tax Notes* article on the D.C. Circuit's decision in *AICPA v. IRS*, which held that the AICPA has standing to bring its challenge to the IRS's Annual Filing Season program relating to tax return preparation, but that the challenge fails on the merits. *Appeals Court Upholds IRS Voluntary Return Preparer Program*.

The decision is significant in the way the court "delted a lot further into the administrative law weeds than we've seen before in tax cases," Patrick J. Smith of Ivins, Phillips & Barker Chtd. told *Tax Notes*. The majority's finding that the "zone of interest" was defined by a substantive statute, and not the APA, is also notable and could have implications for other cases, Smith said.

The majority's conclusion that the zone of interest was defined by a substantive statute rather than the APA could have ramifications for other cases, Smith said.

He cited the recent complaint filed by the governor of Montana challenging the IRS's July 16 decision to relax reporting restrictions on tax-exempt organizations.

"In connection with standing in that case, the zone of interests test will clearly be raised," Smith said.

Another case potentially affected is one filed by New York and other states challenging the new \$10,000 limit on state and local tax deductions, in which standing will likely also be an issue, Smith said.