



Law360 publishes Pat Smith's article on the D.C. Circuit *Good Fortune Shipping* opinion in the context of withdrawn Ninth Circuit *Altera* opinion

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September 6, 2018

Law 360 has published an article by Ivins attorney Pat Smith on the recent D.C. Circuit decision in *Good Fortune Shipping* in the context of the withdrawn Ninth Circuit opinion in the *Altera* case, and why this D.C. Circuit decision is good news for taxpayers who are interested in challenging the validity of tax regulations based on asserted violations of the reasoned decision-making requirement under the Administrative Procedure Act's arbitrary and capricious standard.