



# Pat Smith Quoted in Tax Notes on IRS Motion to Dismiss in Suit by Montana Governor Challenging IRS Elimination of Donor Disclosure Requirements

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Tax

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February 27, 2019

IPB attorney Pat Smith was quoted in a *Tax Notes* article on the government's motion to dismiss the suit by the governor of Montana challenging the IRS action eliminating the requirement for most tax-exempt organizations to disclose to the IRS donor disclosure information: *DOJ Seeks Dismissal of Montana Donor Disclosure Suit*.

"Patrick J. Smith of Ivins, Phillips & Barker Chtd. told *Tax Notes* that while he didn't think the Justice Department's substantive APA arguments were persuasive, its arguments on standing 'should be powerful enough to support the government's motion to dismiss.'

Smith said he thought the Justice Department's APA arguments were weak. 'It can be argued that the statutory requirement that the exempted information isn't "necessary to the efficient administration of the internal revenue laws" provides a meaningful standard for courts to apply in reviewing the exemption,' he said.

As for the government's argument that Rev. Proc. 2018-38 is an interpretive rule because it didn't change legal obligations, Smith said, 'It did eliminate what had been mandatory information reporting requirements, and that type of action is neither interpretive nor procedural.'"