



Pat Smith Quoted in Both Tax Notes and the Daily Tax Report on Supreme Court Decision in BNSF Railway

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Tax Notes and Bloomberg Tax's Daily Tax Report

March 5, 2019

IPB attorney Pat Smith was quoted in both *Tax Notes* and Bloomberg Tax's *Daily Tax Report* on the Supreme Court's decision in *BNSF Railway* holding an employer's payment to an employee to compensate the employee for lost wages as a result of a work-related injury was taxable compensation under the Railroad Retirement Tax Act.

Gorsuch Dissent Could Signal Beginning of the End for Chevron. Tax Notes.

Patrick J. Smith of Ivins, Phillips & Barker Chtd. told *Tax Notes* that Gorsuch's dismissive reference to the *Chevron* doctrine and his questioning whether it retains any force are very telling.

"These comments are certainly a clear invitation to future litigants in the Supreme Court to mount a vigorous challenge to this doctrine, which, as [Gorsuch] notes, has been subject to mounting criticism by members of the Court," Smith said. "I very much look forward to this invitation being accepted in the near future."

Fired Railway Worker Case Brings Compensation Clarity. Daily Tax Report.

Ginsburg wrongly assumes that Loos equates the much broader category of gross income with compensation, said Patrick Smith, a partner at Ivins, Phillips & Barker Chartered in Washington.

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"Compensation for services is a subset of gross income under the Internal Revenue Code, and the employee is simply arguing that if damages for personal injury aren't considered compensation for services under the Internal Revenue Code, they should likewise not be considered compensation for services in the case before the Court," Smith said.