



## Pat Smith Quoted in Tax Notes on Hickman Amicus Brief in Sixth Circuit CIC Services Case

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IPB attorney Pat Smith was quoted in a *Tax Notes* article about an amicus brief filed by Professor Kristin Hickman in support of the petition for rehearing *en banc* that was filed by the plaintiff in the Sixth Circuit *CIC Services* case dealing with the applicability of the Anti-Injunction Act to pre-enforcement challenges to the validity of tax regulations.

Patrick J. Smith of Ivins, Phillips & Barker Chtd. told *Tax Notes* that given Hickman's expertise on the AIA, he thought it was notable that her brief doesn't specifically address the position taken in *CIC Services*' petition for rehearing *en banc*.

"She's arguing for a generally narrower interpretation of the AIA that would permit pre-enforcement challenges to all types of tax regulations," Smith explained. "She doesn't say anything in support of the much narrower argument made in the *CIC* petition, which focused solely on situations where there is a penalty that is treated as a tax for purposes of the AIA that is attached to a regulatory mandate, and where the challenge is to the regulatory mandate."

Smith said *CIC Services*' argument would have limited applicability because it wouldn't apply in cases in which a taxpayer simply wants to challenge the validity of a "regular" income tax regulation.