



Pat Smith Quoted in Tax Notes on Sixth Circuits Denial of Petition for Rehearing En Banc on Anti-Injunction Act Issue in CIC Services Case

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IPB attorney Pat Smith was quoted in a *Tax Notes* article on the Sixth Circuit's denial of the plaintiff's petition for rehearing *en banc* in the *CIC Services* case. *Appeals Court Won't Revisit Microcaptive Case in Close Call.*

"Short of an actual overruling of the panel decision, this is about as good as CIC Services might have hoped for, with seven judges dissenting from the denial of rehearing *en banc*," Patrick J. Smith of Ivins, Phillips & Barker Chtd. told *Tax Notes*.

"The substantial dissent should provide an excellent platform for CIC Services to file a very strong cert petition to the Supreme Court," Smith added.