



# Pat Smith Files Amicus Brief in Support of Cert Petition in CIC Services Case

## PRACTICE AREAS

Tax

February 20, 2020

IPB attorney Pat Smith has submitted an *amicus curiae* brief in support of the cert petition in *CIC Services, LLC v. Internal Revenue Service*, Supreme Court Case No. 19-930. If the Supreme Court agrees to hear the case, this case has the potential to provide much needed clarification on the extremely important issue of whether the Anti-Injunction Act bars pre-enforcement challenges to the validity of tax regulations issued by the IRS and Treasury, as the government consistently claims, or whether instead the Supreme Court's 2015 decision in *Direct Marketing* has changed that result.

The *amicus* brief argues that where the plaintiff in a pre-enforcement challenge to the validity of a tax regulation has not engaged in any activity that would provide a basis for the IRS to apply the challenged regulation to the plaintiff, the Anti-Injunction Act should not be applicable.

[Read the brief here](#)