



Pat Smith Quoted in Law 360 on His Amicus Brief in CIC Services Case

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IPB attorney Pat Smith was quoted in an article in *Law 360* on his *amicus curiae* brief in support of the cert petition in *CIC Services v. IRS. Justices Asked To Hear Challenge To IRS Micro-captive Rules*.

An amicus brief filed Wednesday by tax attorney Patrick J. Smith of Ivins Phillips & Barker Chtd. echoed those concerns, arguing that entities or individuals will unfairly have to face penalties in order to challenge regulations if the Sixth Circuit's decision is allowed to stand. The adverse consequences one may face from the intentional violation of a regulation will dissuade most from doing so, Smith's brief said.

Smith told Law360 that the application of the Anti-Injunction Act was overly broad and instead should be narrowed to allow pre-enforcement regulation challenges.

"I'm advocating a test that says as long as the plaintiff in the case has not violated the regulation that they are challenging, the AIA should not bar the challenge," Smith said.