



## Pat Smith Quoted in Tax Notes on Amicus Brief in Support of Altera Cert Petition

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IPB attorney Pat Smith was quoted in a *Tax Notes* article on the first amicus brief that has been filed in support of the cert petition in the *Altera* case. *Tech Groups Press Supreme Court to Review Altera*.

The group's interest in seeing the Supreme Court grant certiorari to Altera's February 10 petition was underscored by its selection of veteran litigator Carter G. Phillips of Sidley Austin LLP as its counsel of record.

Phillips "is a very prominent Supreme Court litigator, not at all a tax person; he's well-known outside the tax world," Patrick J. Smith of Ivins, Phillips & Barker Chtd. told *Tax Notes*.

Smith called attention to the brief's mentioning of the Anti-Injunction Act.

"I have been somewhat concerned, given that Altera and CIC Services both have cert petitions pending at the same time, that the Court might be reluctant to take two tax cases, since they generally dislike tax cases," Smith said. "It's a bad thing that in the tax world, people can't bring pre-enforcement challenges. I would hope that the clerks who are reading these petitions and briefs might see that connection between the two cases."