



Pat Smith Quoted in Tax Notes on Supreme Courts Decision To Review CIC Services Case

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May 18, 2020

IPB attorney Pat Smith was quoted in a *Tax Notes* article on the decision by the Supreme Court to grant review in the *CIC Services* case. *How the Supreme Court May Reshape Anti-Injunction Act Application.*

Patrick J. Smith of Ivins, Phillips & Barker Chtd. said the grant of certiorari in *CIC Services* is an opportunity for the Supreme Court to say what *Direct Marketing Association v. Brohl*, 135 S. Ct. 1124 (2015), means in terms of the AIA. He added that there's an important connection between *CIC Services* and *Altera* because the AIA issue is fundamental to resolving the APA question whether the rationale provided by Treasury is what should be used to uphold the regulations.

Smith argued in his amicus brief in support of *CIC Services* that "under a proper interpretation of the Anti-Injunction Act, the Act does not apply in a case where the plaintiff is challenging the validity of a tax regulation, and where, during the time the suit is being maintained, the plaintiff has not engaged in any activity that would provide a basis for the IRS to assert that the plaintiff owes a tax liability under the regulation that is being challenged."