



Pat Smith Files Merits Stage Amicus Brief in the Supreme Court in the CIC Services case

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July 17, 2020

IPB attorney Pat Smith has filed a merits stage amicus brief in the Supreme Court in support of the petitioner in the *CIC Services* case.

The issue in the case is whether the Anti-Injunction Act, section 7421(a) of the Code, bars pre-enforcement challenges to the validity of tax regulations.

[Read the filed brief here.](#)