



Challenges to Tax Regulations: The APA and the Anti-Injunction Act

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Tax Notes

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In this report, Smith focuses on post-*Mayo* tax regulation challenges under the direct review provisions of the Administrative Procedure Act (APA). He examines how those cases overcame the procedural hurdle traditionally presented by the Anti-Injunction Act and argues that in light of the Supreme Court's recent decision in *Direct Marketing Association*, the Anti-Injunction Act will likely pose much less of an obstacle to future direct APA challenges to tax regulations.