



Patrick Smith Posts at TaxProf Blog on D.C. Circuit Z Street opinion and is quoted by Bloomberg BNA Daily Tax Report on the same subject

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June 23, 2015

Saturday, June 20, 2015: Ivins attorney Pat Smith had a post at TaxProf Blog titled *D.C. Circuit Opinion in Z Street v. Koskinen Denies Application of Anti-Injunction Act in Suit over Delay in Processing Application for Tax Exemption*.

- *TaxProf Post*

Monday, June 22, 2015: Mr. Smith was quoted in a Bloomberg BNA Daily Tax Report article, *Pro-Israel Group Z Street Can Proceed With First Amendment Claim Against IRS*.

Patrick Smith, a partner at Ivins, Phillips & Barker, Chartered in Washington, told Bloomberg BNA on June 19 that the opinion "didn't get any of the flavor that was in oral arguments and was very mild in comparison." Smith, while generally pleased with the decision, said "it would have been more satisfying if the court had put more emphasis on DMA." Smith was referring to the March 3 decision in *Direct Mktg. Ass'n v. Brohl*, 135 S. Ct. 1124 (2015), in which the U.S. Supreme Court found that the related Tax Injunction Act didn't bar federal court challenges to state taxes that would "merely inhibit" the assessment, levy or collection.

Smith said the court "has saved for another day the effect of DMA on the Anti-Injunction Act."

- *Bloomberg BNA Daily Report article*

Related follow-ups:



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A post at the tax procedure blog Procedurally Taxing, *DC Circuit Allows Suit Alleging IRS Discriminated Against Organizations Seeking Exemption to Proceed*, links to his TaxProf Blog discussion of the *Z Street* opinion:

- [Procedurally Taxing](#)

On Monday, June 22, 2015, another post at TaxProf Blog, by Kristin Hickman, *Z Street v. Koskinen: The D.C. Circuit Continues To Chip Away At The Anti-Injunction Act*, cited his earlier post there on this case:

- [TaxProf Blog](#)