



## Ivins Attorney Pat Smith's Recent Blog Post on Altera Decision

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Ivins attorney Pat Smith's recent post at the tax procedure blog *Procedurally Taxing* on the Tax Court's *Altera* decision, *A Massive Loss and a Huge Rebuke for the IRS from the Tax Court in Altera Decision*, was linked in a post at the administrative law blog *Notice and Comment* for its characterization of the decision as a "huge rebuke" for the IRS.

*JREG Notice and Comment: The Tax Court May Have Bailed Out Private Equity Firms*, by Andy Grewal