



## Patrick Smith Recently on List of Top Ten Downloads for U.S. Administrative Law e-Journal

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Ivins attorney Patrick Smith's 2012 *Tax Notes* article *The APA's Arbitrary and Capricious Standard and IRS Regulations* was recently listed on the SSRN list of top ten weekly downloads for the U.S. Administrative Law e-journal. Recent interest in this article was undoubtedly prompted by the Tax Court's recent unanimous court-reviewed opinion in *Altera Corp. v. Commissioner*, which was the first time the Tax Court had invalidated an IRS regulation under the APA's arbitrary and capricious standard.

- [SSRN Link](#)
- [2012 Tax Notes](#)