



Standing Issues in Direct APA Challenges to Tax Regulations

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Tax Notes

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UPDATE: December 9, 2015 - *TaxProf Blog* Posted Summary of Article ([Link](#))

In a prior article, he argued that after the Supreme Court's recent decision in *Direct Marketing*, taxpayers will likely be able to bring direct challenges to the validity of tax regulations in district court without being barred by the Anti-Injunction Act, meaning that they will not have to first engage in a transaction to which the regulations are applied and thereby incur a tax liability based on the application of the regulations to that transaction.

In this article, he argues that taxpayers that have refrained from engaging in specific transactions to avoid the tax consequences of Treasury regulations should be able to overcome the government's likely argument that they have not suffered an injury in fact and therefore lack standing to challenge those regulations under the direct review provisions of the Administrative Procedure Act.