



Patrick J. Smith

Partner

1700 Pennsylvania Avenue, N.W.

Suite 600

Washington, DC 20006

T: 202.662.3415

F: 202.393.7601

psmith@ipbtax.com

PRACTICE AREAS

Business Tax

Corporate Tax

Tax Accounting

General Tax

Tax Controversies

EDUCATION

Harvard University Law School,
Cambridge, Massachusetts,
1981, J.D.

Honors: Magna Cum Laude;
Sears Prize 1980 (awarded each
year to the two students in each
class with the highest grade
averages for the first or second
year) *Harvard Law Review*,
Member, Board of Editors, 1980 -
1981

Florida International University,
1979, M.S.M.

Honors: AICPA Sells Silver Medal
for second highest national score
on CPA examination for May
1976

Harvard University, 1973, A.B.

Honors: Phi Beta Kappa; Cum
Laude

Patrick J. Smith is a partner in Ivins, Phillips & Barker's Washington office. His practice includes advising corporate taxpayers on tax accounting matters relating to the timing of income and deductions, as well as on a wide variety of complex tax issues relating to the business operations of corporate taxpayers, and representation of corporate taxpayers in tax controversies involving complex legal issues with the Internal Revenue Service, including IRS audits, IRS Appeals Office matters, requests for private letter rulings, technical advice requests, submission of comments to the IRS and Treasury on behalf of taxpayers on proposed regulations, and tax litigation in the United States Tax Court, the Court of Federal Claims, and the Court of Appeals for the Federal Circuit.

His work representing taxpayers in tax controversies includes an emphasis on supporting taxpayers' positions not only through vigorous application of all relevant tax-specific authorities and arguments but also, where appropriate, through the application in tax contexts of legal principles and case law from outside the tax context, including non-tax case law applying principles of statutory construction and administrative law principles. These non-tax authorities include principles and case law relating to the issue of the proper role of legislative history in statutory interpretation, the issue of what weight should be given to agency interpretations of statutory provisions, the application in tax contexts of the provisions of the Administrative Procedure Act

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relating to requirements that must be followed by an agency in its rulemaking, and application in tax contexts of the APA's arbitrary and capricious standard in judicial review of agency action, including the requirement that an agency must provide a contemporaneous reasoned explanation for its decisions in substantive rulemaking and other types of guidance. Mr. Smith joined Ivins, Phillips & Barker in 1981. His publications include *Brand X and Omissions from Gross Income*, Tax Notes, February 1, 2010.

REPRESENTATIVE MATTERS

- Co-author (with Leslie J. Schneider) of amicus curiae brief in support of the taxpayer in the Tax Court case of *TG Missouri Corp. v. Commissioner*, 133 T.C. No. 13 (November 12, 2009; Docket No. 8333-06) (decision in favor of taxpayer's position on significant issue relating to section 174 and research credit)

MEMBERSHIPS & AFFILIATIONS

District of Columbia Bar Association

American Bar Association:

Section of Taxation

Section of Administrative Law and Regulatory Practice

PUBLICATIONS

- January 16, 2012
The APA's Reasoned-Explanation Rule and IRS Deficiency Notices
Tax Notes
- November 28, 2011
Is the Anti-Injunction Act Jurisdictional?
Tax Notes
- August 30, 2011
DC Circuit: 'The IRS Is Not Special'
Tax Notes
- July 11, 2011
Omissions From Gross Income and 'Numerators and Denominators'
Tax Notes
- June 20, 2011
Life After Mayo: Silver Linings
Tax Notes

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- April 25, 2011
Mannella, State Farm, and the Arbitrary and Capricious Standard
Tax Notes
- April 4, 2011
Omissions from Gross Income & Retroactivity
Tax Notes
- October 25, 2010
Mayo and Chenery: Too Much of a Shift in Rationale?
Tax Notes
- September 27, 2010
Gaps in the Seventh Circuit's Reasoning in Lantz
Tax Notes
- August 16, 2010
Omissions From Gross Income And the Chenery Rule
Tax Notes

NEWS

- August 31, 2011
Ten Ivins Attorneys Named to 2012 Best Lawyers in America
- August 22, 2011
Patrick Smith Quoted in Tax Analysts Article on Omissions from Gross Income Cases
Tax Analysts