

## CCH Standard Federal Tax Reports Quotes Mark Allison: Supreme Court Clarifies Standard for Challenges to IRS Summonses

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*CCH Standard Federal Tax Reports*

*CCH Standard Federal Tax Reports* quoted Mark D. Allison concerning the Supreme Court's decision in *United v. Clarke*. On June 19th the Supreme Court held that a taxpayer has the right to examine IRS officials and their reasons for issuing a summons. However, the taxpayer must provide credible evidence to support their claim. For the full story, please click on the link above to view a PDF.

*Excerpt taken from the article.*

"The *Clarke* decision reflects a logical effort by the Supreme Court to balance the government's need to use a summons as an investigative tool and the tax- payer's legitimate but difficult right to challenge the good faith use of the summons," Mark Allison, member, Caplin & Drysdale, Chartered, New York, told CCH. "The Supreme Court recognized the reality that tax- payers do not typically possess hard evidence of a lack of good faith but a court may reasonably find a plausible basis for such concerns that warrant further inquiry," Allison noted.

### **Attorneys**

Mark D. Allison

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