

Christopher Rizek Talks to Law360 on U.S. Supreme Court Petition

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Law360 Tax Authority

A U.S. Supreme Court petition to overturn an estate's tax liability for tens of millions of dollars could have a widespread impact on how courts can enforce ambiguous tax laws that haven't been clearly interpreted through Internal Revenue Service regulations.

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Christopher Rizek, a tax attorney at Caplin & Drysdale, said that it is a novel approach to say that laws cannot be enforced when Congress has used boilerplate language for the executive branch to issue rules such as "shall prescribe" and executive agencies fail to do so.

"There are literally hundreds of places, maybe even thousands, in the Internal Revenue Code where Treasury is authorized or encouraged or told or delegated the authority and told to issue regulations," Rizek said. "I think if it were interpreted that way here, it would be a fairly chaotic result for the IRS and administrative law generally."
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For the full article, please visit *Law360's* website (subscription required).

Excerpt taken from the article "High Court Plea Could Undermine Tax Laws Lacking Regs" by Vidya Kauri for Law360 Tax Authority.

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