

John F. Coverdale

*Chevron's Reduced Domain: Judicial Review of Treasury Regulations and Revenue Rulings After Mead*

55 Admin. L. Rev. 39 (2003)

Abstract by Carol Willette

Following an exhaustive review of the status of *Chevron* deference after *Christensen* and *Mead*, this article examines the application of the different levels of deference to treasury regulations and revenue rulings. The article argues that the two types of treasury regulation—specific authority regulations and general authority regulations—should be given varying levels of deference. Though *Chevron* deference is applicable to specific authority regulations, *Skidmore* deference should be applied to general authority regulations because, among other things, the Treasury claims that they are not required to use notice and comment rulemaking when under general authority. Temporary regulations are to be given *Chevron* deference. Revenue rulings are entitled to *Skidmore* deference and occasionally *Seminole Rock* treatment. The article concludes with an argument that if *Mead* is followed faithfully in the tax field then the level of judicial deference will be very similar to that used prior to *Chevron*.