

The Burger Court Opinion Writing Database

Woodward v. Commissioner

397 U.S. 572 (1970)

Paul J. Wahlbeck, George Washington University

James F. Spriggs, II, Washington University

Forrest Maltzman, George Washington University



Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
THE CHIEF JUSTICE

April 17, 1970

Re: No. 412 - Woodward v. CIR
No. 528 - U. S. v. Hilton Hotels Corporation

Dear Thurgood:

I join in your April 13 circulations.


W. E. B.

Mr. Justice Marshall

cc: The Conference

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Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE HUGO L. BLACK

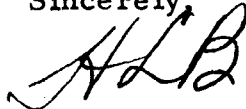
April 14, 1970

Dear Thurgood:

Re: No. 412 - Woodward v. CIR, and
No. 528 - United States v. Hilton
Hotels.

I agree to your opinions in these cases.

Sincerely,



Hugo L. Black

Mr. Justice Marshall

cc: Members of the Conference

CV
R
6/12

Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE WILLIAM O. DOUGLAS

April 15, 1970

Dear Thurgood:

In No. 412 -- Woodward v.
Commissioner, and No. 528 -- United
States v. Hilton Hotels, I acquiesce in
your opinions for the Court.


William O. Douglas

Mr. Justice Marshall

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U.S. DEPARTMENT OF JUSTICE

BY
TKC
GDW

Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE JOHN M. HARLAN

April 14, 1970

Re: No. 412 - Woodward v. C.I.R.

Dear Thurgood:

I agree with your opinion.

Sincerely,

J. M. H.
J. M. H.

Mr. Justice Marshall

CC: The Conference

BW
JCC
CDW

Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE WM. J. BRENNAN, JR.

April 13, 1970

RE: No. 412 - Woodward v. Commissioner
of Internal Revenue

Dear Thurgood:

I agree with your opinion in the above
case.

Sincerely,

Bill

W. J. B. Jr.

Mr. Justice Marshall

cc: The Conference

g
TCS
COW

Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE POTTER STEWART

April 14, 1970

No. 412 - Woodward v. Comm'r

Dear Thurgood,

I am glad to join your opinion for the
Court in this case.

Sincerely yours,

P.S.

Mr. Justice Marshall

Copies to the Conference

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U.S. SUPREME COURT RECORDS

BY
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Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE BYRON R. WHITE

April 13, 1970

Re: No. 412 - Woodward v. CIR

Dear Thurgood:

Please join me in your opinion
in this case.

Sincerely,


B.R.W.

Mr. Justice Marshall

cc: The Conference

REPRODUCED FROM THE COLLECTIONS OF THE MANUSCRIPT DIVISION

U.S. DEPARTMENT OF JUSTICE

Justice

To: The Chief Justice
Mr. Justice Black
Mr. Justice Douglas
Mr. Justice Harlan
Mr. Justice Brennan
Mr. Justice Stewart
Mr. Justice White
Mr. Justice Fortas

SUPREME COURT OF THE UNITED STATES

From: Marshall, J.
APR 13 1970
Circulated: _____
Recirculated: _____

No. 412.—OCTOBER TERM, 1969

Fred W. Woodward, et al.,
Petitioners,
v.
Commissioner of Internal
Revenue. } On Writ of Certiorari to the
United States Court of
Appeals for the Eighth
Circuit.

[April —, 1970]

MR. JUSTICE MARSHALL delivered the opinion of the Court.

This case, and *United States v. Hilton Hotels Corp.*, *post*, involves the tax treatment of expenses incurred in certain appraisal litigation.

Taxpayers owned or controlled a majority of the common stock of the Telegraph-Herald, an Iowa publishing corporation. The Telegraph-Herald was incorporated in 1901, and its charter was extended for 20-year periods in 1921 and 1941. On June 9, 1960, taxpayers voted their controlling share of the stock of the corporation in favor of a perpetual extension of the charter. A minority stockholder voted against the extension. Iowa law requires "those stockholders voting for such renewal . . . [to] purchase at its real value the stock voted against such renewal." Iowa Code Ann., § 491.25.

Taxpayers attempted to negotiate purchase of the dissenting stockholder's shares, but no agreement could be reached on the "real value" of those shares. Consequently, in 1962 taxpayers brought an action in state court to appraise the value of the minority stock interest. The trial court fixed a value, which was slightly reduced on appeal by the Iowa Supreme Court, *Wood-*

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