

The Burger Court Opinion Writing Database

United States v. Mitchell

403 U.S. 190 (1971)

Paul J. Wahlbeck, George Washington University

James F. Spriggs, II, Washington University

Forrest Maltzman, George Washington University



BP
WJ
A

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

CHAMBERS OF
THE CHIEF JUSTICE

May 26, 1971

No. 798 -- U. S. v. Mitchell

Dear Harry:

This is a "hard" case but I agree with you so
please join me.

Regards,

WRB

Mr. Justice Blackmun

cc: The Conference

8P
L
M
R

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

CHAMBERS OF
JUSTICE HUGO L. BLACK

May 25, 1971

Dear Harry,

Re: No. 798 - U. S. v. Mitchell

I agree although it seems to me that
the issues involved in these cases could well
be decided by using Parts I, II and IV of your
opinion, and that Part III could be omitted.

Sincerely,

Hugo
Hugo

Mr. Justice Blackmun

cc: Members of the Conference

May 25, 1971

Dear Harry:

In No. 798 - United States
v. Mitchell, please join me.

William O. Douglas

Mr. Justice Blackmun

WD

BP

June 1, 1971

Re: No. 798 - United States v. Mitchell

Dear Harry:

I am glad to join you.

Sincerely,

J. M. H.

Mr. Justice Blackmun

CC: The Conference

June 2, 1971

Re: No. 798 - U.S. v. Mitchell

Dear Harry:

Your recirculation of today fully satisfies me, and I appreciate your taking account of the suggestion which I made in my postscript of yesterday.

Sincerely,

JMH

Mr. Justice Blackmun

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

CHAMBERS OF
JUSTICE WM. J. BRENNAN, JR.

May 24, 1971

RE: No. 798 - United States v. Anne Mitchell

Dear Harry:

I agree.

Sincerely,

W. J. B. Jr.
W. J. B. Jr.

Mr. Justice Blackmun

cc: The Conference

REPRODUCED FROM THE COLLECTIONS OF THE MANUSCRIPT DIVISION

SSSBNOC 20 ADV 1 IN

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

CHAMBERS OF
JUSTICE POTTER STEWART

May 25, 1971

No. 798 - U.S. v. Mitchell

Dear Harry,

I am glad to join your opinion for the Court
in these cases.

Sincerely yours,

P.S.

Mr. Justice Blackmun

Copies to the Conference

AN ADVANCE OF CONCEPTS

Copies to Conference

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

CHAMBERS OF
JUSTICE THURGOOD MARSHALL

June 3, 1971

Re: No. 798 - United States v. Mitchell

Dear Harry:

Please join me.

Sincerely,


T.M.

Mr. Justice Blackmun

cc: The Conference

REPRODUCED FROM THE COLLECTIONS OF THE MANUSCRIPT DIVISION

U.S. DEPARTMENT OF JUSTICE

Handwritten initials and marks at the top left.

Handwritten signatures and notes, including "Please join me" and "JWH".

To: The
Mr. Justice Black
Mr. Justice Brennan
Mr. Justice Burger
Mr. Justice Douglas
Mr. Justice Stewart
Mr. Justice White
Mr. Justice Marshall

1st DRAFT

From: P

SUPREME COURT OF THE UNITED STATES

Circular
Recir

5/24/71

No. 798.—OCTOBER TERM, 1970

United States et al.,
Petitioners,
v.
Anne Goyne Mitchell et al. } On Writ of Certiorari to
the United States Court
of Appeals for the Fifth
Circuit.

[June —, 1971]

MR. JUSTICE BLACKMUN.

These two cases present the issue whether a married woman domiciled in the community property State of Louisiana is personally liable for federal income tax on half the community income realized during the existence of the community despite the exercise of her statutory right of exoneration. The issue arises in the context, in one case, of a divorce, and, in the other, of the husband's death.

I

Mrs. Mitchell and Mrs. Sims. The Commissioner of Internal Revenue determined deficiencies against Anne Goyne Mitchell and Jane Isabell Goyne Sims for the tax years 1955-1959, inclusive. These were for federal income tax and for additions to tax under § 6651 (a) (failure to file return), § 6653 (a) (underpayment due to negligence or intentional disregard of rules and regulations), and § 6654 (underpayment of estimated tax) of the Internal Revenue Code of 1954, 26 U. S. C. §§ 6651 (a), 6653 (a), and 6654. Mrs. Sims is the sister of Mrs. Mitchell. The determinations as to her were made under § 6901 as Mrs. Mitchell's transferee without consideration.

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

CHAMBERS OF
JUSTICE HARRY A. BLACKMUN

June 2, 1971

Re: No. 798 - U. S. v. Mitchell

Dear John:

Thank you for the postscript to your note of June 1. Perhaps I have now strengthened this aspect by an addition on page 14 and by taking former footnote 6 into the body of the opinion.

Sincerely,

A handwritten signature in cursive script, appearing to read "Harry", with a long horizontal flourish extending to the right.

Mr. Justice Harlan

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

2nd DRAFT

From: Blackmun, J.

SUPREME COURT OF THE UNITED STATES

No. 798.—OCTOBER TERM, 1970

Rescircularized: 6/2/71

United States et al.,	}	On Writ of Certiorari to the United States Court of Appeals for the Fifth Circuit.
Petitioners,		
v.		
Anne Goyne Mitchell et al.		

[June —, 1971]

MR. JUSTICE BLACKMUN delivered the opinion of the Court.

These two cases present the issue whether a married woman domiciled in the community property State of Louisiana is personally liable for federal income tax on half the community income realized during the existence of the community despite the exercise of her statutory right of exoneration. The issue arises in the context, in one case, of a divorce, and, in the other, of the husband's death.

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