

The Burger Court Opinion Writing Database

United States v. Bishop

412 U.S. 346 (1973)

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

May 22, 1973

Re: No. 71-1698 - United States v. Bishop

Dear Harry:

Please join me.

Regards,

Mr. Justice Blackmun

Copies to the Conference.

6-601

9

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

CHAMBERS OF
JUSTICE WILLIAM O. DOUGLAS

May 11, 1973

Memo to Mr. Justice Blackmun:

In 71-1698, U.S. v. Bishop would
you kindly add at the end of your opinion:

Mr. Justice Douglas would affirm
the judgment of the Court of Appeals for
the Ninth Circuit on the opinion written for
that Court by Judge Powell. 455 F(2d) 612.

WW
William O. Douglas

Mr. Justice Blackmun

cc: The Conference

9
Supreme Court of the United States
Washington, D. C. 20543

CHAMBERS OF
JUSTICE WM. J. BRENNAN, JR.

May 14, 1973

RE: No. 71-1698 United States v. Bishop

Dear Harry:

I agree.

Sincerely, .



~~Mr. Justice Blackmun~~

cc: The Conference

7

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

CHAMBERS OF
JUSTICE POTTER STEWART

May 14, 1973

71-1698 - United States v. Bishop

Dear Harry,

I agree with the memorandum you
have circulated in this case.

Sincerely yours,

P.S.
/

Mr. Justice Blackmun

Copies to the Conference

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

CHAMBERS OF
JUSTICE BYRON R. WHITE

May 11, 1973

No. 71-1698 - United States v. Bishop

Dear Harry:

I agree with your memorandum in
this case.

Sincerely,



Mr. Justice Blackmun

Copies to the Conference

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

CHAMBERS OF
JUSTICE THURGOOD MARSHALL

May 17, 1973

Re: No. 71-1698 - U. S. v. Bishop

Dear Harry:

Please join me.

Sincerely,



T.M.

Mr. Justice Blackmun

cc: Conference

For: The Chief Justice
Mr. Justice Douglas
Mr. Justice Brennan
Mr. Justice Stewart
Mr. Justice White
Mr. Justice Marshall ✓
Mr. Justice Powell
Mr. Justice Rehnquist

1st DRAFT

SUPREME COURT OF THE UNITED STATES

From: Blackmun, J.

Circulated: 5/11/73

No. 71-1698

Recirculated: _____

United States, Petitioner, } On Writ of Certiorari to the
v. } United States Court of Ap-
Cecil J. Bishop. } peals for the Ninth Circuit.

[May —, 1973]

MR. JUSTICE BLACKMUN, memorandum.

Chapter 75, subchapter A, of the Internal Revenue Code of 1954, as amended, 26 U. S. C. §§ 7201-7241, is concerned with tax crimes. Sections 7201-7207, inclusive, which in the aggregate relate to attempts to evade or defeat tax, to failures to act, and to fraud, all include the word "willfully" in their respective contexts. Specifically, § 7206 is a felony statute and reads:

"§ 7206. Fraud and false statements.

"Any person who—

"(1) Declaration under penalties of perjury.

"Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter

"shall be guilty of a felony and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 3 years, or both, together with the costs of prosecution."

3
APP. 1, 11, 16

HAB
Please give me
Put in book

To: The Chief Justice
Mr. Justice Douglas
Mr. Justice Brennan
Mr. Justice Stewart
Mr. Justice White
Mr. Justice Marshall ✓
Mr. Justice Powell
Mr. Justice Rehnquist

2nd DRAFT

From: Blackmun, J.

SUPREME COURT OF THE UNITED STATES

Circulated: _____
Recirculated: 5/15/73

No. 71-1698

United States, Petitioner, } On Writ of Certiorari to the
v. } United States Court of Ap-
Cecil J. Bishop. } peals for the Ninth Circuit.

[May —, 1973]

MR. JUSTICE BLACKMUN delivered the opinion of the Court.

Chapter 75, subchapter A, of the Internal Revenue Code of 1954, as amended, 26 U. S. C. §§ 7201-7241, is concerned with tax crimes. Sections 7201-7207, inclusive, which in the aggregate relate to attempts to evade or defeat tax, to failures to act, and to fraud, all include the word "willfully" in their respective contexts. Specifically, § 7206 is a felony statute and reads:

"§ 7206. Fraud and false statements.

"Any person who—

"(1) Declaration under penalties of perjury.

"Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter

"shall be guilty of a felony and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 3 years, or both, together with the costs of prosecution."

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CHAMBERS OF
JUSTICE LEWIS F. POWELL, JR.

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

May 14, 1973

No. 71-1698 United States v. Bishop

Dear Harry:

I agree with your memorandum, and will join it
as an opinion of the Court.

Sincerely,

Lewis

Mr. Justice Blackmun

Copies to the Conference

lfp/gg

7

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

CHAMBERS OF
JUSTICE WILLIAM H. REHNQUIST

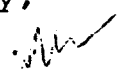
May 17, 1973

Re: No. 71-1698 - United States v. Bishop

Dear Harry:

Please join me.

Sincerely,



Mr. Justice Blackmun

Copies to the Conference