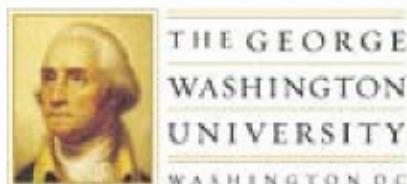


# The Burger Court Opinion Writing Database

*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.

b-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.

WJD  
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

5

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,

?S.  
J

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

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

## 1st DRAFT

From: Blackmun, J.

Circulated: 5/11/73

No. 71-1698

Recirculated: \_\_\_\_\_

## SUPREME COURT OF THE UNITED STATES

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."

11116

HAB  
Please give me  
but in fact

To: The Chair of Justice  
 Mr. Justice Douglas  
 Mr. Justice Brennan  
 Mr. Justice Black  
 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, includ-  
ing, 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. Spe-  
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"§ 7206. Fraud and false statements.

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"Willfully makes and subscribes any return, state-  
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fied by a written declaration that it is made under  
the penalties of perjury, and which he does not be-  
lieve 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 im-  
prisoned not more than 3 years, or both, together  
with the costs of prosecution."



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

CHAMBERS OF  
JUSTICE LEWIS F. POWELL, JR.

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,

Mr. Justice Blackmun

Copies to the Conference

lfp/gg

M

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,

W

Mr. Justice Blackmun

Copies to the Conference