

# The Burger Court Opinion Writing Database

## *Snow v. Commissioner*

416 U.S. 500 (1974)

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

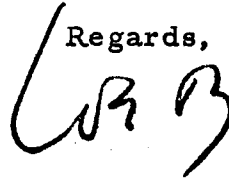
May 7, 1974

Re: No. 73-641 - Snow v. Commissioner of Internal  
Revenue

Dear Bill:

Please join me.

Regards,

A handwritten signature in dark ink, appearing to be "WB", written over the typed word "Regards,".

Mr. Justice Douglas

Copies to the Conference.

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

2nd DRAFT

SUPREME COURT OF THE UNITED STATES

No. 73-641

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

Edwin A. Snow et ux.,  
Petitioners,  
v.  
Commissioner of Internal  
Revenue.

On Writ of Certiorari to the  
United States Court of  
Appeals for the Sixth  
Circuit.

[May —, 1974]

MR. JUSTICE DOUGLAS delivered the opinion of the Court.

Section 174 (a)(1) of the Internal Revenue Code of 1954, 26 USC § 174, allows a taxpayer to take as a deduction "experimental expenditures which are paid or incurred by him during the taxable year in connection with his trade or business as expenses which are not chargeable to capital account." Petitioner was disallowed as a deduction his distributive share of the net operating loss of a partnership, Burns Investment Company, for the taxable year 1966. The U. S. Tax Court sustained the Commissioner, 58 TC 585. The Court of Appeals affirmed, 482 F. 2d 1029 (CA6 1973). The case is here on a writ of certiorari because of an apparent conflict between the Court of Appeals for the Sixth Circuit with that of the Fourth Circuit in *Cleveland v. Commissioner*, 297 F. 2d 169 (CA4 1961).

Petitioner was a limited partner in Burns, having contributed \$10,000 for a four-percent interest in Burns. The general partner was one Trott who had previously formed two other limited partnerships, one called Echo, to develop a telephone answering device and the other Courier, to develop an electronic tape recorder. Peti-

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

CHAMBERS OF  
JUSTICE WM. J. BRENNAN, JR.

May 2, 1974

RE: No. 73-641 Snow v. Commissioner of  
Internal Revenue

Dear Bill:

I agree.

Sincerely,

*Bill*

Mr. Justice Douglas

cc: The Conference

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

CHAMBERS OF  
JUSTICE POTTER STEWART

May 2, 1974

No. 73-641 - Snow v. Comm'r

Dear Bill,

I should appreciate your adding the following at the foot of your opinion for the Court in this case:

"MR. JUSTICE STEWART took no part in the consideration or decision of this case."

Sincerely yours,

P.S.  
/

Mr. Justice Douglas

Copies to the Conference

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

CHAMBERS OF  
JUSTICE BYRON R. WHITE

May 4, 1974

Re: No. 73-641 - Snow v. CIR

Dear Bill:

Please join me.

Sincerely,

*Byron*

Mr. Justice Douglas

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

CHAMBERS OF  
JUSTICE THURGOOD MARSHALL

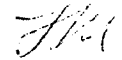
May 2, 1974

Re: No. 73-641 -- Snow v. Commissioner of Internal  
Revenue

Dear Bill:

Please join me.

Sincerely,



T.M.

Mr. Justice Douglas

cc: The Conference

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

CHAMBERS OF  
JUSTICE HARRY A. BLACKMUN

May 6, 1974

Re: No. 73-641 - Snow v. Commissioner

Dear Bill:

Please join me.

Sincerely,



Mr. Justice Douglas

cc: The Conference

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

CHAMBERS OF  
JUSTICE LEWIS F. POWELL, JR.

May 1, 1974

No. 73-641 Snow v. Commissioner

Dear Bill:

Please join me.

Sincerely,

*L. Lewis*

Mr. Justice Douglas

lfp/ss

cc: The Conference

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

CHAMBERS OF  
JUSTICE WILLIAM H. REHNQUIST

May 6, 1974

Re: No. 73-641 - Snow v. CIR

Dear Bill:

Please join me in your opinion for the Court in this case.

Sincerely,



Mr. Justice Douglas

Copies to the Conference

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