

The Burger Court Opinion Writing Database

Beckwith v. United States

425 U.S. 341 (1976)

Paul J. Wahlbeck, George Washington University
James F. Spriggs, II, Washington University in St. Louis
Forrest Maltzman, George Washington University



→
 I would not go any further
 than to affirm on the facts in
 this case, i.e., that before questioning
 the petitioner the IRS Agents gave him
 the warning they have been using since
 1968

To: Mr. Justice Brennan
 Mr. Justice Stewart
 Mr. Justice White
 Mr. Justice Marshall
 Mr. Justice Blackman
 Mr. Justice Powell
 Mr. Justice Rehnquist
 Mr. Justice Stevens

From: The CHIEF Justice
 Circulated: APR 3 1976

Recirculated: _____

1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 74-1243

Alvin A. Beckwith, Jr., Petitioner,
 v.
 United States. } On Writ of Certiorari to the
 United States Court of Appeals
 for the District of Columbia
 Circuit.

[April —, 1976]

MR. CHIEF JUSTICE BURGER delivered the opinion of the Court.

The important issue presented in this case is whether a special agent of the Internal Revenue Service, investigating potential criminal income tax violations, must, in an interview with a taxpayer, not in custody, give the warnings called for by this Court's decision in *Miranda v. Arizona*, 384 U. S. 436 (1966). We granted certiorari to resolve the conflict between the holding of the Court of Appeals in this case, which is consistent with the weight of authority on the issue,¹ and the position adopted by the United States Court for the Seventh Circuit.²

¹ See, e. g., *Taglianetti v. United States*, 398 F. 2d 588, 566 (CA1), aff'd on another ground, 394 U. S. 316; *United States v. Mackiewicz*, 401 F. 2d 219, 221-222 (CA2), cert. denied, 393 U. S. 923; *United States v. Jaskiewicz*, 433 F. 2d 415, 417-420 (CA3), cert. denied, 400 U. S. 1021; *United States v. Browney*, 421 F. 2d 48, 51-52 (CA 4); *United States v. Prudden*, 424 F. 2d 1021, 1027-1031 (CA5), cert. denied, 400 U. S. 831; *United States v. Stribling*, 437 F. 2d 765, 771 (CA6), cert. denied, 402 U. S. 973; *United States v. MacLeod*, 436 F. 2d 947, 950 (CA8), cert. denied, 402 U. S. 907; *United States v. Robson*, 477 F. 2d 13, 16 (CA9); *Hensley v. United States*, 406 F. 2d 481, 484 (CA10); but cf. *United States v. Lockyer*, 448 F. 2d 417, 422 (CA10).

² *United States v. Dickerson*, 413 F. 2d 1111 (CA7 1969).

I can see no reason to discuss the vagueness of in-custody questioning in general or in other situations or other cases

To: Mr. Justice Brennan
 Mr. Justice Stewart
 Mr. Justice White
 Mr. Justice Marshall
 Mr. Justice Blackmun
 Mr. Justice Powell
 Mr. Justice Rehnquist
 Associate Justices

✓ Printer's error corrected p. 4

President of the Supreme Court

Chief Clerk

Revised and corrected: APR 12 1976

2nd DRAFT

SUPREME COURT OF THE UNITED STATES

No. 74-1243

Alvin A. Beckwith, Jr., Petitioner, v. United States. } On Writ of Certiorari to the United States Court of Appeals for the District of Columbia Circuit.

[April --, 1976]

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² *United States v. Dickerson*, 413 F. 2d 1111 (CA7 1969).

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To: Mr. Justice Brennan
Mr. Justice Stewart
Mr. Justice White
Mr. Justice Marshall
Mr. Justice Blackmun
Mr. Justice Powell
Mr. Justice O'Connor
Mr. Justice Stevens

FIGURE 2: THE CHANGING JUSTICE

Chap. 11. 2.

Recirculated: APR 14 1976

3rd DRAFT

SUPREME COURT OF THE UNITED STATES

No. 74-1243

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[April —, 1976]

MR. CHIEF JUSTICE BURGER delivered the opinion of the Court.

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² *United States v. Dickerson*, 413 F. 2d 1111 (CA7 1969).

EXYSTIC CHANGES

To: Mr. Justice Brennan
Mr. Justice Stewart
Mr. Justice White
Mr. Justice Marshall
Mr. Justice Blackmun
Mr. Justice Powell
Mr. Justice Rehnquist
Mr. Justice Stevens

From: Mr. Attorney General

Circulated:

Recirculated: APR 16 1976

4th DRAFT

SUPREME COURT OF THE UNITED STATES

No. 74-1243

Alvin A. Beckwith, Jr., Petitioner,
v.
United States. } On Writ of Certiorari to the
United States Court of Appeals
for the District of Columbia
Circuit.

[April —, 1976]

MR. CHIEF JUSTICE BURGER delivered the opinion of the Court.

The important issue presented in this case is whether a special agent of the Internal Revenue Service, investigating potential criminal income tax violations, must, in an interview with a taxpayer, not in custody, give the warnings called for by this Court's decision in *Miranda v. Arizona*, 384 U. S. 436 (1966). We granted certiorari to resolve the conflict between the holding of the Court of Appeals in this case, which is consistent with the weight of authority on the issue,¹ and the position adopted by the United States Court of Appeals for the Seventh Circuit.²

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² *United States v. Dickerson*, 413 F. 2d 1111 (CA7 1969).

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

From Mr. Justice Brennan

Circulated: *144*

Recirculated: _____

1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 74-1243

Alvin A. Beckwith, Jr., Petitioner, *v.* United States. } On Writ of Certiorari to the United States Court of Appeals for the District of Columbia Circuit.

[April —, 1976]

MR. JUSTICE BRENNAN, dissenting.

I respectfully dissent. In my view the District Court should have granted petitioner's motion to suppress all statements made by him to the agents because the agents did not give petitioner the warnings mandated by *Miranda v. Arizona*, 384 U. S. 436 (1966). The Court affirms the conviction on the ground that "although the 'focus' of an investigation may indeed have been on Beckwith at the time of the interview in the sense that it was his tax liability which was under scrutiny, he hardly found himself in the *custodial* situation described by the *Miranda* court as the basis for its holding." *Ante*, at 6-7 (emphasis supplied). But the fact that Beckwith had not been taken into formal "custody" is not determinative of the question whether the agents were required to give him the *Miranda* warnings. I agree with the Court of Appeals for the Seventh Circuit that the warnings are also mandated when the taxpayer is, as here, interrogated by Intelligence Division agents of the Internal Revenue Service in surroundings where, as in the case of the subject in "custody," the practical compulsion to respond to questions about his tax returns is comparable to the psychological pressures described in *Miranda*. *United States v. Dickerson*, 413 F. 2d 1111 (1969); *United States v. Oliver*, 505 F. 2d 301 (1974). Interrogation under conditions that have the practical

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

CHAMBERS OF
JUSTICE POTTER STEWART

April 13, 1976

Re: No. 74-1243, Beckwith v. United States

Dear Chief,

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

Sincerely yours,

P.S.

The Chief Justice

Copies to the Conference

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

CHAMBERS OF
JUSTICE BYRON R. WHITE

April 14, 1976

Re: No. 74-1243 - Beckwith v. United States

Dear Chief:

Please join me.

Sincerely,



The Chief Justice

Copies to Conference

APR 19 1976

1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 74-1243

Alvin A. Beckwith, Jr., Petitioner, v. United States. } On Writ of Certiorari to the United States Court of Appeals for the District of Columbia Circuit.

[April —, 1976]

MR. JUSTICE MARSHALL, concurring in the judgment.

While the Internal Revenue Service agents in this case did not give petitioner the warnings prescribed in *Miranda v. Arizona*, 384 U. S. 436 (1966), they did give him the following warning before questioning him:

"As a special agent, one of my functions is to investigate the possibility of criminal violations of the Internal Revenue laws, and related offenses.

"Under the Fifth Amendment to the Constitution of the United States, I cannot compel you to answer any questions or to submit any information if such answers or information might tend to incriminate you in any way. I also advise you that anything which you say and any information which you submit may be used against you in any criminal proceeding which may be undertaken. I advise you further that you may, if you wish, seek the assistance of an attorney before responding."

Under the circumstances of this case, in which petitioner was not under arrest and the interview took place in a private home where petitioner occasionally stayed, the warning recited above satisfied the requirements of the Fifth Amendment. If this warning had not been given, however, I would not join the judgment of the Court.

Supreme Court of the United States
Washington, D. C. 20542

CHAMBERS OF
JUSTICE HARRY A. BLACKMUN

April 12, 1976

Re: No. 74-1243 - Beckwith v. United States

Dear Chief:

Please join me.

Sincerely,



The Chief Justice

cc: The Conference

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

CHAMBERS OF
JUSTICE LEWIS F. POWELL, JR.

April 13, 1976

No. 74-1243 Beckwith v. United States

Dear Chief:

Please join me.

Sincerely,



The Chief Justice

lfp/ss

cc: The Conference

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

CHAMBERS OF
JUSTICE WILLIAM H. REHNQUIST

April 12, 1976

Re: No. 74-1243 - Beckwith v. United States

Dear Chief:

Please join me.

Sincerely,

WR

The Chief Justice

Copies to the Conference