

# 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 warnings they have been using since  
1968

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

From: The Chief Justice

Circulated: APR 6 1976

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

1st DRAFT

## SUPREME COURT OF THE UNITED STATES

No. 74-1243

Alvin A. Beckwith, Jr.,	} On Writ of Certiorari to the
Petitioner,	
v.	
United States.	
	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,<sup>1</sup> and the position adopted by the United States Court for the Seventh Circuit.<sup>2</sup>

<sup>1</sup> 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).

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

I can see no reason to discuss the vagaries of in-custody  
interrogation 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  
 Mr. Justice Stevens

*Printer's error corrected p. 4*

From: Mr. Chief Justice

Case No.:

Received: APR 12 1976

2nd DRAFT

## SUPREME COURT OF THE UNITED STATES

No. 74-1243

Alvin A. Beckwith, Jr.,	}	On Writ of Certiorari to the
Petitioner,		United States Court of Appeals
v.		for the District of Columbia
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<sup>1</sup> 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).

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

*W.S.B.  
 dissent*

1, 3

✓

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: The Chief Justice

Circulated: \_\_\_\_\_

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3rd DRAFT

# SUPREME COURT OF THE UNITED STATES

No. 74-1243

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

[April —, 1976]

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

To: Mr. Justice Brennan  
Mr. Justice Stewart  
Mr. Justice White  
Mr. Justice Marshall  
Mr. Justice Blackmun  
Mr. Chief Justice Burger  
Mr. Solicitor General  
Mr. Assistant Attorney General

STYLISTIC CHANGES

From: Mr. Chief Justice Burger

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4th DRAFT

# SUPREME COURT OF THE UNITED STATES

No. 74-1243

Alvin A. Beckwith, Jr.,	} On Writ of Certiorari to the
Petitioner,	
v.	
United States.	
	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,<sup>1</sup> and the position adopted by the United States Court of Appeals for the Seventh Circuit.<sup>2</sup>

<sup>1</sup> 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).

<sup>2</sup> *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: 4/14/76

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.
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[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 Ap- peals for the District of Co- lumbia Circuit.
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[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. 20543

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,

*Lewis*

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,



The Chief Justice

Copies to the Conference