

The Burger Court Opinion Writing Database

G. M. Leasing Corp. v. United States

429 U.S. 338 (1977)

Paul J. Wahlbeck, George Washington University

James F. Spriggs, II, Washington University in St. Louis

Forrest Maltzman, George Washington University



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

CHAMBERS OF
JUSTICE WM. J. BRENNAN, JR.

December 11, 1975

RE: No. 75-235 G.M. Leasing Corp. v. United States

Dear Byron:

Please join me.

Sincerely,

Bill

Mr. Justice White

cc: The Conference

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

From: White, J.

Circulated: 12-9-75

Recirculated: _____

1st DRAFT

SUPREME COURT OF THE UNITED STATES

G. M. LEASING CORP. ET AL. v. UNITED
STATES ET AL.

ON PETITION FOR WRIT OF CERTIORARI TO THE UNITED
STATES COURT OF APPEALS FOR THE TENTH CIRCUIT

No. 75-235. Decided December —, 1975

MR. JUSTICE WHITE dissenting.

The question in this case is whether the Fourth Amendment permits agents of the Internal Revenue Service to enter a private premises forcibly and without a warrant to levy pursuant to a jeopardy assessment and to seize personal property including documents that might disclose the existence and location of additional assets.

On March 19, 1973, after an audit of George I. Norman, Jr., a fugitive from justice, IRS agents entered deficiency assessments of some \$1.1 million against Norman and his wife.¹ The next day jeopardy assessments were entered and IRS agents went to the Norman residence, informed Mrs. Norman of the jeopardy assessments, and made a demand for the tax due. She refused payment, and the agents left. On March 21, 1973, having concluded on further investigation that petitioner G. M. Leasing Corp. was Norman's alter ego, agents went to the Corporation offices at another location to levy on Corporation property in satisfaction of Norman's tax liability. They had no search warrant or other official authorization other than the administrative assessment. They entered the premises with the aid of locksmiths. Norman's son, petitioner George I. Norman, III, who resided on the premises, arrived and inquired what the agents were about. They stated their

¹The elder Normans are not parties to this litigation.

*9 joined
this.
(see 2nd
draft)*

Stylistic changes

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

From: White, J.

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2nd DRAFT

SUPREME COURT OF THE UNITED STATES

G. M. LEASING CORP. ET AL. v. UNITED
STATES ET AL.

ON PETITION FOR WRIT OF CERTIORARI TO THE UNITED
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*9've
joined.*

To: The Chief Justice
 Mr. Justice Douglas
 Mr. Justice Brennan
 Mr. Justice Stewart
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From: White, J.

Circulated: _____

Recirculated: 12-11-75

3rd DRAFT

SUPREME COURT OF THE UNITED STATES

G. M. LEASING CORP. ET AL. v. UNITED
 STATES ET AL.

ON PETITION FOR WRIT OF CERTIORARI TO THE UNITED
 STATES COURT OF APPEALS FOR THE TENTH CIRCUIT

No. 75-235. Decided December —, 1975

MR. JUSTICE WHITE dissenting.

The question in this case is whether the Fourth Amendment permits agents of the Internal Revenue Service to enter private premises forcibly and without a warrant to levy pursuant to a jeopardy assessment and to search for and seize personal property including documents that might disclose the existence and location of additional assets.

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

CHAMBERS OF
JUSTICE THURGOOD MARSHALL

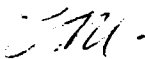
December 11, 1975

Re: No. 75-235, G.M. Leasing Corp. v. United States

Dear Byron:

Please join me in your dissent.

Sincerely,


T.M.

Mr. Justice White

cc: The Conference

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

CHAMBERS OF
JUSTICE LEWIS F. POWELL, JR.

December 10, 1975

No. 75-235 G.M. Leasing Corp. v.
United States

Dear Byron:

Please join me in your dissent to denial of certiorari
in the above case.

Sincerely,

Lewis

Mr. Justice White

lfp/ss

cc: The Conference