

The Burger Court Opinion Writing Database

Tiffany Fine Arts, Inc. v. United States

469 U.S. 310 (1985)

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
THE CHIEF JUSTICE

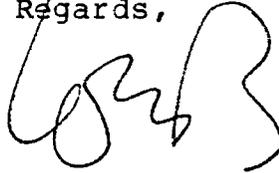
December 21, 1984

Re: No. 83-1007 - Tiffany Fine Arts, Inc., Et Al. v.
United States, Et Al.

Dear Thurgood,

I join.

Regards,



Justice Marshall

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

CHAMBERS OF
JUSTICE WM. J. BRENNAN, JR.

December 17, 1984

No. 83-1007

Tiffany Fine Arts, Inc., et al.
v. United States, et al.

Dear Thurgood,

I agree.

Sincerely,

Justice Marshall

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

CHAMBERS OF
JUSTICE BYRON R. WHITE

December 20, 1984

Re: 83-1007 - Tiffany Fine Arts, Inc.
v. United States

Dear Thurgood,

Please join me.

Sincerely yours,



Justice Marshall

Copies to the Conference

To: The Chief Justice
Justice Brennan
Justice White
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice Stevens
Justice O'Connor

From: **Justice Marshall**

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1st DRAFT

SUPREME COURT OF THE UNITED STATES

No. 83-1007

TIFFANY FINE ARTS, INC., ET AL *v.*
UNITED STATES ET AL.

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

[December —, 1984]

JUSTICE MARSHALL delivered the opinion of the Court.

The question presented in this case is whether the Internal Revenue Service (IRS) must comply with the "John Doe" summons procedures of § 7609(f) of the Internal Revenue Code of 1954, 26 U. S. C. § 7609(f), when it serves a summons on a named taxpayer for the dual purpose of investigating both the tax liability of that taxpayer and the tax liabilities of other, unnamed parties.

I

Petitioner Tiffany Fine Arts, Inc., is a holding company for various subsidiaries that promote tax shelters.¹ On October 6, 1981, Revenue Agent Joel Lewis issued four summonses to Tiffany, pursuant to 26 U. S. C. § 7602(a). This provision empowers the IRS to serve a summons on any person, without prior judicial approval, if the information sought is necessary to ascertain that person's tax liability.² The summonses re-

¹The other petitioners are subsidiaries of Tiffany Fine Arts, Inc. Throughout this opinion, we refer to petitioners collectively as "Tiffany."

²This section provides:

"For the purpose of ascertaining the correctness of any return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect to any internal revenue tax, or collecting any such liability, the Secretary or his delegate is authorized—

STYLISTIC CHANGES THROUGHOUT.

pp. 7, 10

To: The Chief Justice
Justice Brennan
Justice White
Justice Blackmun
Justice Powell
Justice Rehnquist
Justice Stevens
Justice O'Connor

From: **Justice Marshall**

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2nd DRAFT

SUPREME COURT OF THE UNITED STATES

No. 83-1007

TIFFANY FINE ARTS, INC., ET AL. *v.*
UNITED STATES ET AL.

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

[December —, 1984]

JUSTICE MARSHALL delivered the opinion of the Court.

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¹The other petitioners are subsidiaries of Tiffany Fine Arts, Inc. Throughout this opinion, we refer to petitioners collectively as "Tiffany."

²This section provides:

"For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect to any internal revenue tax, or collecting any such liability, the Secretary or his delegate is authorized—

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

CHAMBERS OF
JUSTICE HARRY A. BLACKMUN

December 17, 1984

Re: No. 83-1007, Tiffany Fine Arts, Inc. v. United States

Dear Thurgood:

Please join me.

Sincerely,

H.A.B.
—

Justice Marshall

cc: The Conference

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

CHAMBERS OF
JUSTICE LEWIS F. POWELL, JR.

December 17, 1984

83-1007 Tiffany Fine Arts v. United States

Dear Thurgood;

Please join me.

Sincerely,



Justice Marshall

lfp/ss

cc: The Conference

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

CHAMBERS OF
JUSTICE WILLIAM H. REHNQUIST

December 17, 1984

Re: No. 83-1007 Tiffany Fine Arts, Inc. v. United States

Dear Thurgood,

Please join me.

Sincerely,

W

Justice Marshall

cc: The Conference

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

CHAMBERS OF
JUSTICE JOHN PAUL STEVENS

December 18, 1984

Re: 83-1007 - Tiffany Fine Arts v.
United States

Dear Thurgood:

Please join me.

Respectfully,



Justice Marshall

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

CHAMBERS OF
JUSTICE SANDRA DAY O'CONNOR

December 17, 1984

Re: 83-1007 Tiffany Fine Arts, Inc., et al. v. United States et al.

Dear Thurgood,

Please join me.

Sincerely,

Justice Marshall

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