

# The Burger Court Opinion Writing Database

## *Sorenson v. Secretary of Treasury*

475 U.S. 851 (1986)

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

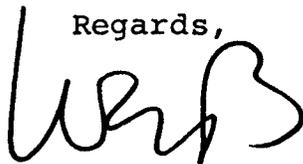
April 16, 1986

84-1686 - Sorenson v. Secretary of Treasury

Dear Harry:

I join.

Regards,

A handwritten signature in cursive script, appearing to read "WB", is written below the typed word "Regards,".

Justice Harry Blackmun

Copies to the Conference

APR 16 1986



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

CHAMBERS OF  
JUSTICE Wm. J. BRENNAN, JR.

April 15, 1986

No. 84-1686

Sorenson, etc. v. Secretary  
of the Treasury of the United  
States and United States

Dear Harry,

Please join me.

Sincerely,



Justice Blackmun

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TO MR. BRENNAN

APR 15 1986

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

CHAMBERS OF  
JUSTICE BYRON R. WHITE

April 14, 1986

84-1686 -

Sorenson v. Secretary of the Treasury

Dear Harry,

Please join me.

Sincerely yours,



Justice Blackmun

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82 106 15 6152

APR 15 1986  
206

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

CHAMBERS OF  
JUSTICE THURGOOD MARSHALL

April 14, 1986

Re: No. 84-1686 - Sorenson v. Secretary of the  
Treasury

Dear Harry:

Please join me.

Sincerely,

*J.M.*

T.M.

Justice Blackmun

cc: The Conference

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

From: Justice Blackmun

Circulated: APR 11 1986

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1st DRAFT

**SUPREME COURT OF THE UNITED STATES**

No. 84-1686

MARIE D. SORENSON, ETC., PETITIONER *v.* SECRETARY OF THE TREASURY OF THE UNITED STATES AND UNITED STATES

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

[April —, 1986]

JUSTICE BLACKMUN delivered the opinion of the Court.

The Internal Revenue Code and the Social Security Act direct the Secretary of the Treasury to "intercept" certain tax refunds payable to persons who have failed to meet child-support obligations. In this case, the United States Court of Appeals for the Ninth Circuit ruled that payments involving earned-income credits could be intercepted. 752 F. 2d 1433 (1985). We granted certiorari, — U. S. — (1985), because this ruling was in conflict with decisions of the Courts of Appeals for the Second and Tenth Circuits. See *Rucker v. Secretary of the Treasury*, 751 F. 2d 351 (CA10 1984); *Nelson v. Regan*, 731 F. 2d 105 (CA2), cert. denied, — U. S. — (1984).

I  
A

Stanley Sorenson, the husband of petitioner Marie Sorenson, was legally obligated to make child-support payments for a child of his previous marriage who was in the custody of his former wife. Mr. Sorenson was unemployed because of a disability and fell behind on those support payments. His former wife applied for welfare benefits from the State of Washington. Since 1975, the program for Aid to Families with Dependent Children (AFDC) has required, as

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

CHAMBERS OF  
JUSTICE LEWIS F. POWELL, JR.

April 14, 1986

84-1686 Sorenson v. Secretary of the Treasury

Dear Harry:

Please join me.

Sincerely,

*Lewis*

Justice Blackmun

lfp/ss

cc: The Conference

APR 15 1986

U.S. SUPREME COURT



CHAMBERS OF  
JUSTICE WILLIAM H. REHNQUIST

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

April 14, 1986

Re: 84-1686 - Sorenson v. Secretary of the Treasury  
of the United States and United States

Dear Harry:

Please join me.

Sincerely,

Justice Blackmun

cc: The Conference

APR 14 1986

Justice Brennan  
 Justice White  
 Justice Marshall  
 Justice Blackmun  
 Justice Powell  
 Justice Rehnquist  
 Justice O'Connor

From: **Justice Stevens**

Circulated: APR 15 1986

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1st DRAFT

## SUPREME COURT OF THE UNITED STATES

No. 84-1686

MARIE D. SORENSON, ETC., PETITIONER *v.* SECRETARY OF THE TREASURY OF THE UNITED STATES AND UNITED STATES

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

[April —, 1986]

JUSTICE STEVENS, dissenting.

The class of persons that Congress intended to benefit by creating the "Earned Income Credit" Program in 1975 is composed entirely of low-income families.<sup>1</sup> The Court has fairly described the purposes of the 1975 legislation:

"The earned-income credit was enacted to reduce the disincentive to work caused by the imposition of social security taxes on earned income (welfare payments are not similarly taxed), to stimulate the economy by funneling funds to persons likely to spend the money immediately, and to provide relief for low-income families hurt by rising food and energy prices." *Ante*, at 12-13.

The mechanism by which Congress funneled the funds to those persons was to treat the credits as though their recipients had overpaid their taxes, giving them a right to a "refund" of a hypothetical overpayment. This relatively obscure provision of the Internal Revenue Code gave rise to no particular difficulties for the ensuing six years.

The principal beneficiaries of the Intercept Program enacted by Congress as part of what is appropriately called the Omnibus Budget Reconciliation Act of 1981 were state gov-

<sup>1</sup> 121 Cong. Rec. 8861 (1975) (remarks of Sen. Long).

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

CHAMBERS OF  
JUSTICE SANDRA DAY O'CONNOR

April 11, 1986

No. 84-1686 Sorenson v. Secretary of the  
Treasury & United States

Dear Harry,

Please join me.

Sincerely,

*Sandra*

Justice Blackmun

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APR 14 1986

OFFICE OF THE CLERK