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United States Senate

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TERRENCE E. SAUVAIN, STAFF DIRECTOR
STEVEN J. CORTESE, MINORITY STAFF DIRECTOR

May 7, 2002

Mr. Brent Madison Reed
1636 Seventh Avenue
Huntington, West Virginia 25703

Dear Mr. Reed:

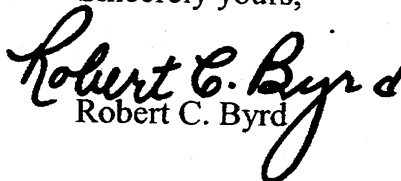
Thank you for your letter regarding the legality of the ratification of the Sixteenth Amendment to the Constitution of the United States and other issues concerning the propriety of the federal income tax. I appreciate learning of your interest in this issue.

Regarding the constitutionality of the 16th Amendment, you may be interested to know about *United States v. Sullivan*, 274 U.S. 259 (1927). In this case a bootlegger was prosecuted for his failure to file an income tax return. He claimed that the privilege against compulsory self-incrimination afforded him a complete defense because filing a return would have tended to incriminate him by revealing the unlawful source of his income. Speaking for the U.S. Supreme Court, Mr. Justice Oliver Wendell Holmes rejected this claim on the grounds that it amounted to "an extreme if not an extravagant application of the Fifth Amendment." The Court further maintained that "[i]f the form of return ... called for answers that the defendant was privileged from making he could have raised the objection in the return, but could not on that account refuse to make any return at all."

I hope this information is helpful.

With kind regards, I am

Sincerely yours,


Robert C. Byrd

RCB:jw

ROBERT C. BYRD, WEST VIRGINIA, CHAIRMAN

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TERRENCE E. SAUVAIN, STAFF DIRECTOR
STEVEN J. CORTESE, MINORITY STAFF DIRECTOR

May 17, 2002

Mr. Jeffrey A. Burdette
113 Rosehill Acres
Scott Depot, West Virginia 25560-9421

Dear Mr. Burdette:

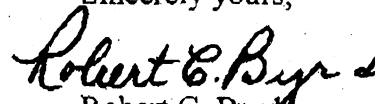
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Further, I realize that my response appears to be delayed. Due to safety measures recently instituted as a result of the anthrax contamination of the mail systems in the Senate and Washington, D.C., please be advised that mail processing is continuing to experience delays. I hope these delays do not unduly inconvenience you.

With kind regards, I am

Sincerely yours,


Robert C. Byrd

RCB:jw