

**16-1144 MARINELLO V. UNITED STATES**

DECISION BELOW: 839 F3d 209

LOWER COURT CASE NUMBER: 15-2224

QUESTION PRESENTED:

Section 7212(a) of the Internal Revenue Code includes the following provision:

Whoever corruptly or by force ... endeavors to intimidate or impede any officer ... of the United States acting in an official capacity under this title, *or in any other way corruptly or by force ... endeavors to obstruct or impede[] the due administration of this title*, shall, upon conviction thereof, be fined not more than \$5,000, or imprisoned not more than 3 years, or both ....

26 U.S.C. § 7212(a) (emphasis added).

The question presented is whether § 7212(a)'s residual clause, italicized above, requires that there was a pending IRS action or proceeding, such as an investigation or audit, of which the defendant was aware when he engaged in the purportedly obstructive conduct.

CERT. GRANTED 6/27/2017